

INTERCOMMUNITY CABLE REGULATORY

HAMILTON COUNTY

**JANUARY 1, 2014 TO DECEMBER 31, 2015
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Board of Directors
Intercommunity Cable Regulatory Commission
2492 Commodity Circle
Sharonville, OH 45241

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Intercommunity Cable Regulatory Commission, Hamilton County, prepared by Elliot Davis Decosimo, LLC, for the period January 1, 2014 through December 31, 2015. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Intercommunity Cable Regulatory Commission is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 24, 2016

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Board of Directors

**Intercommunity Cable Regulatory Commission and Auditor of the State of Ohio
Hamilton County, Ohio**

We have performed the procedures enumerated below, with which the Board of Directors and the management of Intercommunity Cable Regulatory Commission (the "Commission") and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2015 and 2014, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. We validated the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. *We found no exceptions.*
2. We agreed the January 1, 2014 beginning fund balances recorded in the Commission's trial balance to the December 31, 2013 documentation in the prior year Agreed-Upon Procedures working papers. *We found no exceptions.* We also agreed the January 1, 2015 beginning fund balances recorded in the trial balance to the December 31, 2014 balances in the trial balance. *We found no exceptions.*
3. We agreed the reconciled totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported in the trial balance. *We found no exceptions.*
4. We confirmed the December 31, 2015 and 2014 bank account balances with the Council of Government's financial institutions. *We found no exceptions.* We also agreed the confirmed balances to the amounts appearing in the December 31, 2015 and 2014 bank reconciliation. *We found no exceptions.*

5. Pursuant to Ohio Rev. Code Section 167.04 (B), the Council appointed a fiscal officer and prescribed allowable investments. We compared investments held at December 31, 2015 and December 31, 2014 to the investments the by-laws permit. *We found no exceptions.*
6. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 bank reconciliation and we selected five reconciling debits haphazardly from the December 31, 2014 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. *We found no exceptions.*
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. *We found no exceptions.*

Intergovernmental and Other Confirmable Cash Receipts / Member Contributions

1. We confirmed the franchise fee payments made by local governments to the Commission during 2015 and 2014 with the local government. We selected eight local governments, comprising 68% and 69% of total franchise fee receipts in 2015 and 2014, respectively. *We found no exceptions.*
 - a. We determined whether these receipts were allocated to the proper fund. *We found no exceptions.*
 - b. We determined whether the receipts were recorded in the proper year. *We found no exceptions.*

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended December 31, 2015 and five member contribution cash receipts from the year ended 2014 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the trial balance. *The amounts agreed.*
- b. Amount charged complied with rates in force during the period. *We found no exceptions.*
- c. Receipt was posted to the proper fund, and was recorded in the proper year. *We found no exceptions.*

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2015 and one payroll check for five employees from 2014 from the employee payroll report and:
 - a. We compared the hours and pay rate, or salary recorded in the employee payroll report to supporting documentation (timecard, legislatively approved rate or salary). *We found no exceptions.*
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. *We found no exceptions.*

- c. We determined whether the fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. *We found no exceptions.*
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2015 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2015. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2016	December 31, 2015	\$1,751.38	\$1,751.38
State income taxes	January 15, 2016	January 1, 2016	\$1,054.07	\$1,054.07
Sharonville income taxes	January 15, 2015	December 31, 2015	\$697.52	\$697.52
OPERS retirement	January 30, 2016	February 12, 2016	\$7,383.59	\$7,383.59

Exception: *As noted above, the payment to OPERS that was due on January 30, 2016 was paid on February 12, 2016.*

Management Response: The report was filed timely with the other payroll tax returns and payment was inadvertently held back. We discovered the error when preparing the January report and immediately corrected it.

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the employee payroll report:
- Accumulated leave records
 - The employee's pay rate in effect as of the termination date
 - The Council of Government's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the payment register detail report for the year ended December 31, 2015 and ten from the year ended December 31, 2014 and determined whether:
 - a. The disbursements were for a proper public purpose. *We found no exceptions.*
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the payment register detail report and to the names and amounts on the supporting invoices. *We found no exceptions.*
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. *We found no exceptions.*

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the Entity filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014.

Exception: *Financial information for 2014 was filed on March 14, 2015 and financial information for 2015 was filed on April 15, 2016 both of which were not within the allotted timeframe.*

Management Response: We contract with an outside accountant to format our statement for presentation to the Ohio Auditor of State. We provided him with the information on a timely basis. Per our review with Mr. William B. Morand, CPA, is it our understanding that filings were late due to conflicting duties within his office. He has assured us that future filings will be made in accordance with Ohio Revised Code Section 117.38.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Council of Government's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, the Auditor of State, and others within the Council of Government, and is not intended to be, and should not be used by anyone other than these specified parties.


Cincinnati, Ohio
June 14, 2016



Dave Yost • Auditor of State

INTERCOMMUNITY CABLE REGULATORY

HAMILTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 7, 2016