



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Jefferson Regional Planning Commission
Jefferson County
500 Market Street, Suite 614
Steubenville, Ohio 43952

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of Jefferson Regional Planning Commission (the Commission), on the receipts, disbursements and balances recorded in the Commission's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Commission. The Commission is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Commission. 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. Jefferson County is custodian for the Commission's deposits, and therefore the County's deposit and investment pool holds the Commission's assets. We compared the Commission's fund balances reported on its December 31, 2017 Fund Summary to the balances reported in Jefferson County's accounting records. The amounts agreed.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Fund Summary Report to the December 31, 2015 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Fund Summary Report to the December 31, 2016 balances in the Fund Summary Report. We found no exceptions.

Fees Charged To Subdivisions

1. We haphazardly selected two receipts of the fee charged to a participating subdivision from the year ended December 31, 2017 and two receipts of the fee charged to a participating subdivision from the year ended 2016 recorded in the duplicate cash receipts book and determined whether the:
 - a. Agreed the receipt amount to the amount recorded in the Detail Revenue Report. The amounts agreed.
 - b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
 - c. Inspected the Detail Revenue Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

2. We obtained a list of the participating political subdivisions for 2017 and 2016. We inspected the Detail Revenue Report to determine whether it included the proper number of receipts for Fees Charged to Subdivisions for 2017 and 2016. We observed that there were thirty-three participating political subdivisions for 2017 and thirty-two such receipts posted. For 2016 we observed that there were thirty-three participating political subdivisions and thirty-three such receipts posted.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Jefferson County Land Reutilization Corporation to the Commission during 2017 and 2016 with the Corporation. We found no exceptions.
 - a. We inspected the Detailed Revenue Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Detailed Revenue Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from Jefferson County to the Commission during 2017 and 2016 with the County. We found no exceptions.
 - a. We inspected the Detailed Revenue Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Detailed Revenue Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the three employees from 2017 and one payroll check for the three employees from 2016 from the Register History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Register History Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account code to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the minute record. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in procedure 1 we compared the employees' personnel files, Commission minutes, and authorization letter for the following information and compared it with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department and fund to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State & Local income tax withholding authorization and withholding
 - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to procedures a. – f. above.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm remittances were timely charged by the fiscal agent Jefferson County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2017. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2018	January 29, 2018	\$230	\$230
State income taxes	January 15, 2018	January 29, 2018	\$52	\$52
Local income tax	January 30, 2018	January 29, 2018	\$54	\$54
OPERS retirement	January 30, 2018	January 22, 2018	\$682	\$682

4. 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 Register History Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Commission'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 Detail Appropriation Report for the year ended December 31, 2017 and ten from the year ended 2016 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 Detail Appropriation 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 these commissions to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Commission's deadline where the initial filing was filed on time but incomplete. We confirmed the Commission filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

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

This report is to provide assistance in the evaluation of the Commission's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State
Columbus, Ohio

August 7, 2018



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JEFFERSON COUNTY REGIONAL PLANNING COMMISSION

JEFFERSON 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
SEPTEMBER, 4 2018