



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maumee Valley Planning Organization
Defiance County
1300 East 2nd St. Suite 200
Defiance, Ohio 43512-2485

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of Maumee Valley Planning Organization, Defiance County, Ohio (the Organization), on the receipts, disbursements and balances recorded in the Organization'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 Organization. The Organization 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 Organization. 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. Fulton County is custodian for the Organization's deposits, and therefore the County's deposit and investment pool holds the Organization's assets. We compared the Organization's fund balances reported on its December 31, 2017 Cash Reconciliation to the balances reported in Fulton County's accounting records. The amounts agreed.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Account Transaction Ledger 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 Account Transaction Ledger to the December 31, 2016 balances in the Account Transaction Ledger. We found no exceptions.

Annual 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 Account Transaction Ledger. The amounts agreed.
 - b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.
 - c. Inspected the Receipt Register 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 Accounts Receivable Invoice Tracker to determine whether it included the proper number of receipts for Annual Fees Charged to Subdivisions for 2017 and 2016. We observed that there were 5 participating political subdivisions for 2017 and 5 such receipts posted. For 2016 we observed that there were 5 participating political subdivisions and 5 such receipts posted.

Contract Service Fees

1. We haphazardly selected 10 Contract Service Fee collection cash receipts from the year ended December 31, 2017 and 10 Contract Service Fee collection cash receipts from the year ended 2016 recorded in the Account Transaction Ledger and determined whether the:
 - a. Receipt amount per the Account Transaction Ledger agreed to the amount recorded to the credit of the customer's account in the Accounts Receivable Invoice Tracker. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Accounts Receivable Invoice Tracker for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the audit period. We found no exceptions.
 - c. Receipt was posted to the proper funds, and was recorded in the year received. We found no exceptions.
2. We observed the Accounts Receivable Invoice Tracker.
 - a. This report listed \$0 and \$6,450 of accounts receivable as of December 31, 2017 and 2016, respectively.
 - b. Of the total receivables reported in the preceding procedure, \$0 and \$6,450 were recorded as more than 90 days delinquent.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Ohio Department of Development (ODOD) to the Organization during 2017 and 2016 with ODOD. We found no exceptions.
 - a. We inspected the Account Transaction Ledger to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the Account Transaction Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from the Ohio Public Works Commission (OPWC) to the Organization during 2017 and 2016 with OPWC. We found no exceptions.
 - a. We inspected the Account Transaction Ledger to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the Account Transaction Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2015.
2. We inquired of management, and inspected the Account Transaction Ledger for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. We noted no new debt issuances, nor any debt payment activity during 2017 or 2016.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2017 and one payroll check for five employees from 2016 from the Register for Pay Period and:

- a. We compared the hours and pay rate, or salary recorded in the Register for Pay Period to supporting documentation (timecard or 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 inspected the fund and account codes 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 and minute record for the following information and compared it with the information used to compute gross and net pay related to this check:
- a. Authorized salary or pay rate
 - b. Departments and funds to which the check should be charged
 - c. Retirement system participation and payroll withholding
 - d. Federal, State & Local income tax withholding authorization and withholding.
 - e. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to procedures a. – e. 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 Fulton 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 (and social security, for employees not enrolled in pension system)	January 31, 2018	January 10, 2018	\$2,088.07	\$2,088.07
State income taxes	January 15, 2018	January 10, 2018	379.90	379.90
City income tax	January 31, 2018	January 10, 2018	330.75	330.75
OPERS retirement	January 30, 2018	January 10, 2018	4,227.90	4,227.90

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 for Pay Period Report:
- a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Organization's payout policy.

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

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Accounts Transaction Ledger for the year ended December 31, 2017 and ten from the year ended December 31, 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 Accounts Transaction Ledger 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

Ohio Rev. Code Section 117.38 requires these Organizations 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 refile 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 Organization's deadline where the initial filing was filed on time but incomplete. We confirmed the Organization 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 Organization'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 Organization'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.



Dave Yost
Auditor of State

Columbus, Ohio

November 2, 2018



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MAUMEE VALLEY PLANNING ORGANIZATION

DEFIANCE 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
NOVEMBER 20, 2018**