



**WOOSTER-ASHLAND REGIONAL COUNCIL OF GOVERNMENTS
WAYNE COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2018



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Wooster-Ashland Regional Council of Government
Wayne County
538 N. Market Street, Wooster, OH 44691
Wooster, Ohio 44691

We have performed the procedures enumerated below, which were agreed to by the Council Board and the management of Wooster-Ashland Regional Council of Government (the Council), on the receipts, disbursements and balances recorded in the Council's cash basis accounting records for the year ended December 31, 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the year ended December 31, 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council. 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. City of Wooster is custodian for the Council's deposits and therefore the City's deposit and investment pool holds the Council's assets. We compared the Council's fund balances reported on its December 31, 2018 Accumulated Transaction Listing to the balances reported in the City of Wooster's accounting records. The amounts agreed.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Accumulated Transaction Listing to the December 31, 2017 balances in the prior year audited statements. We found no exceptions.

Member Contributions

We selected a sample (agreed upon) of five member contribution cash receipts from the year ended December 31, 2018, recorded in the Selected Transactions Report, and:

- a. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- b. Inspected the Transactions Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2017.
2. We inquired of management, and inspected the Transactions Report for evidence of debt issued during 2018 or debt payment activity during 2018. No new debt issuances, nor any debt payment activity during 2018 was found.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2018 from the Employee Prelist report and:
 - a. We compared the hours and pay rate, or salary recorded in the Employee Prelist report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We inspected the Employee Prelist report to determine whether the fund and account code to which the check was posted were reasonable based on the employees' personnel files and/or minute record. We also inspected the Employee Prelist report to determine whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in procedure 1 we compared the following information in the employees' personnel files and/or minute record was consistent 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, 2018 to confirm remittances were timely charged by the fiscal agent (City of Wooster), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2018. We found the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2019	December 8, 2018	\$28,624.70	\$28,624.70
State income taxes	January 15, 2019	December 31, 2018	\$770.26	\$770.26
School District income tax	January 31, 2019	January 14, 2019	\$105.09	\$105.09
OPERS retirement	January 30, 2019	December 26, 2018	\$13,856.60	\$13,856.60

4. We 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 Prelist report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. 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 selected a sample (agreed upon) of 10 disbursements from the Transactions Report for the year ended December 31, 2018 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 Transactions 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 councils 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 regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Council filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2018 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 Council'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 in the evaluation of the Council's receipts, disbursements and balances recorded in their cash-basis accounting records for the year ended December 31, 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

August 7, 2019

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OHIO AUDITOR OF STATE KEITH FABER



WOOSTER ASHLAND REGIONAL COUNCIL OF GOVERNMENTS

WAYNE 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
AUGUST 29, 2019**