



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
(513) 361-8550 or (800) 368-7419  
SouthwestRegion@ohioauditor.gov

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

Intercommunity Cable Regulatory Commission  
Hamilton County  
2492 Commodity Circle  
Sharonville, Ohio 45241

We have performed the procedures enumerated below, which were agreed to by the Board and the management of the Intercommunity Cable Regulatory Commission (the Commission), on the receipts, disbursements and balances recorded in the Commission's cash basis accounting records for the years ended December 31, 2019 and 2018 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, 2019 and 2018 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. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the financial statements to the December 31, 2017 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the financial statements to the December 31, 2018 balances in the financial statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the QuickBooks Reconciliation Summary Report and the financial statements filed by the Commission in the Hinkle System. The December 31, 2019 bank reconciliation balance was \$1,532 more than the 2019 fund cash balance in the financial statements. The Commission should establish and implement policies and procedures to verify that reconciled cash balances agree to the fund cash balance.
4. We confirmed the December 31, 2019 bank account balance with the Ohio Treasurer of State's Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amount appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
  - a. We traced each debit to the subsequent January and February 2020 bank statements. 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. There were no exceptions.

### **Over-The-Counter Cash Receipts**

We selected 10 over-the-counter cash receipts from the year ended December 31, 2019 and 10 over-the-counter cash receipts from the year ended 2018 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the QuickBooks General Ledger. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the QuickBooks General Ledger 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 QuickBooks General Ledger Report and Balance Sheet Report for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. No new debt issuances, nor any debt payment activity during 2019 or 2018 was found.

### **Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Payroll Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Detail Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
  - b. We inspected the Payroll Detail Report to determine whether the fund and account code to which the check was posted were reasonable based on the employee wage detail report. We also inspected the Payroll Detail Report to determine whether the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 to confirm 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 2019. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2020	December 20, 2019	\$1,449	\$1,449
State income taxes	January 15, 2020	December 23, 2019	612	612
Local income tax	January 15, 2020	December 23, 2019	410	410
OPERS retirement	January 30, 2020	December 27, 2019	6,560	6,560

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the general ledger for the year ended December 31, 2019 and 10 from the year ended 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 general 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.

**Sunshine Law Compliance**

1. We inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period.
2. We inquired with Commission management and determined that the Commission did not have any completed public records requests during the engagement period.
3. We inquired with Commission management and determined that the Commission did not have any denied public records requests during the engagement period.
4. We inquired with Commission management and determined that the Commission did not have any public records requests with redactions during the engagement period.
5. We inquired with Commission management and determined that the Commission did not have a records retention policy during the engagement period and therefore could not make it readily available to the public.
6. We inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager.

7. We inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period therefore it could not be included in a policy manual.
8. We inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Commission.
9. We inquired with Commission management and determined that the Commission did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with Commission management and determined that the Commission did not have any elected officials subject to the Public Records Training requirements during the engagement period.
11. We inspected the public notices for the public meetings held during the engagement period and determined the Commission notified the general public and news media of when and where meetings during the engagement period are to be held. We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained – retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.

We found no exceptions.

13. We inspected the minutes from the engagement period and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

### **Other Compliance**

1. Ohio Rev. Code Section 117.38 requires 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Commission filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy for the years ended December 31, 2019 and 2018 in the Hinkle system. Financial information was filed on March 14, 2020 for 2019 and March 7, 2019 for 2018 which was not within the allotted timeframe.

2. For all credit card accounts we obtained:

- copies of existing internal control policies,
  - a list(s) of authorized users, and
  - a list of all credit card account transactions.
- a. We inspected the established policy obtained above and determined it is:
- i. in compliance with the HB 312 statutory requirements, and
  - ii. implemented by the entity.

We found no exceptions.

- b. We selected one credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
- i. Use was by an authorized user within the guidelines established in the policy, and
  - ii. Each transaction was supported with original invoices and for a proper public purpose.

We found no exceptions.

- c. We selected three credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
- i. No unpaid beginning balance was carried forward to the current billing cycle,
  - ii. Ending statement balance was paid in full, and
  - iii. Statement contained no interest or late fees.

We found no exceptions.

- d. For cash withdraws made. We selected one cash withdraw and inspected supporting documentation to determine:
- i. The policy explicitly allowed for cash withdraws and when related legislative or administrative action was passed.
  - ii. Appropriate and specific additional controls were implemented for cash withdraw transactions.

We found 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 in the evaluation of the Commission's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 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

April 20, 2020



OHIO AUDITOR OF STATE  
**KEITH FABER**



**INTERCOMMUNITY CABLE REGULATORY COMMISSION**

**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  
MAY 12, 2020**