



**PORTAGE COUNTY REGIONAL PLANNING COMMISSION
PORTAGE COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2019 and 2018**

313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., #A
St. Clairsville, OH 43950
740 695 1569

1310 Market St., #300
Wheeling, WV 26003
304 232 1358

749 Wheeling Ave., #300
Cambridge, OH 43725
740 435 3417

www.perrycpas.com

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Board of Commissioners
Portage County Regional Planning Commission
449 S. Meridian Street – 6th Floor
Ravenna, Ohio 44266

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Portage County Regional Planning Commission, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2018 through December 31, 2019. 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 Portage County Regional Planning Commission is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

September 8, 2020

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PORTAGE COUNTY REGIONAL PLANNING COMMISSION
PORTAGE COUNTY

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313 Second St.
Marietta, OH 45750
740.373.0056

1907 Grand Central Ave.
Vienna, WV 26105
304.422.2203

150 West Main St.
St. Clairsville, OH 43950
740.695.1569

1310 Market Street, Suite 300
Wheeling, WV 26003
304.232.1358

749 Wheeling Ave., Suite 300
Cambridge, OH 43725
740.435.3417

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

August 5, 2020

Portage County Regional Planning Commission
Portage County
449 S. Meridian Street – 6th Floor
Ravenna, Ohio 44266

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of **Portage County Regional Planning Commission** (the Commission) and the Auditor of State 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. Portage County is custodian for the Commission's deposits and therefore the County's deposit and investment pool holds the Commission's assets. We confirmed the Commission's fund balances reported on its December 31, 2019 Combined Statement of Receipts Disbursements and Changes in Fund Balances to the balances reported in Portage County's accounting records. The amounts agreed.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances to the December 31, 2017 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances to the December 31, 2018 balances in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances. We found no exceptions.

Tax - Accounting – Audit – Review – Compilation – Agreed Upon Procedure – Consultation – Bookkeeping – Payroll – Litigation Support – Financial Investigations
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Fees Charged to Subdivisions

1. We selected ten receipts of the fee charged to participating subdivisions from the year ended December 31, 2019 and ten receipts of the fee charged to participating subdivisions from the year ended 2018 recorded in the duplicate cash receipts book and determined whether the:
 - a. Agreed the receipt amount to the amount recorded in the Expense and Revenue Ledger. The amounts agreed.
 - b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.
 - c. Inspected the Expense and Revenue Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the State Distribution Transaction Lists (DTL) and the Portage County Account Inquiry Report from 2018. There were no receipts from these sources in 2019.
 - a. We compared the amount from the above reports to the amount recorded in the Expense and Revenue Ledger. The amounts agreed.
 - b. We inspected the Expense and Revenue Ledger to determine that these receipts were allocated to the proper funds. We found no exceptions.
 - c. We inspected the Expense and Revenue Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from Portage County for Contractual Services to the Commission during 2019 and 2018 with the County. We found no exceptions.
 - a. We inspected the Expense and Revenue Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Expense and Revenue Ledger to determine whether the receipts were recorded in the proper year. We found 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 Expense and Revenue Ledger. The amounts agreed.
- b. Inspected the Expense and Revenue Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following loans were outstanding as of December 31, 2017. These amounts agreed to the Commission's January 1, 2018 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2017:
General Obligation Notes – Loan 1	\$115,500
General Obligation Notes – Loan 2	\$66,225

2. We inquired of management, and inspected the Expense and Revenue Ledgers for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. All debt agreed to the summary we used in procedure 3.

Debt (Continued)

3. We obtained a summary of loan debt activity for 2019 and 2018 and agreed principal and interest payments from the related debt amortization schedules to General Fund payments reported in the Expense and Revenue Ledger. We also compared the date the debt service payments were due to the date the Commission made the payments. We found no exceptions. However, we noted that no payment was made to Portage County in 2019 as the County suspended the loan payment reimbursements until the building has been sold.

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 Detail Check Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail Check 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 employees' personnel files. We also confirmed 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 charged by the fiscal agent Portage County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2019. 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, 2020	December 30, 2019	\$1,487.27	\$1,487.27
State income taxes	January 15, 2020	December 30, 2019	\$369.02	\$369.02
Local income tax – City of Ravenna	January 15, 2020	December 27, 2019	\$408.00	\$408.00
OPERS retirement	January 30, 2020	January 15, 2020	\$4,097.08	\$4,097.08

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Expense and Revenue 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 Expense and Revenue 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 obtained and inspected the Commission's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code § 149.43(E)(2) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
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 whether the Commission had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inspected the Commission's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
8. We observed that the Commission's poster describing their Public Records Policy was displayed conspicuously in all branches of the Commission as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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 as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
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 were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) 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.

Sunshine Law Compliance (Continued)

13. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) 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

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, 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 within the allotted timeframe for the year ended December 31, 2019 and 2018 in the Hinkle system. Financial information was filed on February 19, 2020 and February 26, 2019, respectively; however, the financial statements did not include the notes to the financial statements as required. Financial information was refiled on May 26, 2020 and April 16, 2020, respectively, which was not within the allotted timeframe.

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, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

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OHIO AUDITOR OF STATE KEITH FABER



PORTAGE COUNTY REGIONAL PLANNING COMMISSION

PORTAGE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/22/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov