



OHIO AUDITOR OF STATE  
**KEITH FABER**







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

Unified Purchasing Cooperative of the Ohio River Valley  
Hamilton County  
7615 Harrison Avenue  
Cincinnati, Ohio 45231

We have performed the procedures enumerated below, which were agreed to by the Board and the management of the Unified Purchasing Cooperative of the Ohio River Valley, Hamilton County, Ohio (the Cooperative), on the receipts, disbursements and balances recorded in the Cooperative's cash basis accounting records for the year ended June 30, 2020, and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Cooperative. The Cooperative is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the year ended June 30, 2020, and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cooperative. 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 June 30, 2020 bank reconciliation. We found no exceptions.
2. We agreed the July 1, 2019 beginning fund balance recorded in the FINSUM Report to the June 30, 2019 balance in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliation to the total of the June 30, 2020 fund cash balances reported in the FINSUM Report and the financial statements filed by the Cooperative in the Hinkle System. The amounts agreed.
4. We observed the year-end bank balance on the financial institution's website. We also agreed the confirmed balances to the amounts appearing in the June 30, 2020 bank reconciliation. We found no exceptions.
5. Pursuant to Ohio Rev. Code Section 167.04 (B), the Cooperative appointed a fiscal officer and prescribed allowable investments. We compared investments held at June 30, 2020 to the investments the by-laws permit. We found no exceptions.

### Commissions Cash Receipts

We selected 10 commissions cash receipts from the year ended June 30, 2020 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Ledger Report. The amounts agreed.

- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Ledger 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 agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2019.
- 2. We inquired of management, and inspected the Receipt Ledger Report and Check Register Report for evidence of debt issued or debt payment activity during the year ended June 30, 2020. No debt was issued during the year ended June 30, 2020, and there was no debt payment activity during the year ended June 30, 2020.

**Payroll Cash Disbursements**

- 1. We selected one payroll check for five employees from fiscal year 2020 from the Employee Earnings Register 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 Payment Register Detail Report to determine whether the fund and account code to which the check was posted were reasonable based on the employees' personnel files. We also inspected the Payment Register 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 June 30, 2020 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. We observed the following:

| <b>Withholding<br/>(plus employer share,<br/>where applicable)</b>                                     | <b>Date<br/>Due</b> | <b>Date<br/>Paid</b> | <b>Amount<br/>Due</b> | <b>Amount<br/>Paid</b> |
|--|---------------------|----------------------|-----------------------|------------------------|
| Federal income taxes & Medicare<br>(and social security, for employees not enrolled in pension system) | July 31, 2020       | June 30, 2020        | \$905.07              | \$905.07               |
| State income taxes   | July 31, 2020       | June 30, 2020        | \$252.50              | \$252.50               |
| Local income tax   | July 12, 2020       | July 2, 2020         | \$117.69              | \$117.69               |
| SERS retirement  | July 31, 2020       | June 30, 2020        | \$600.23              | \$600.23               |

**Non-Payroll Cash Disbursements**

- 1. We selected 10 disbursements from the Check Register Report for the year ended June 30, 2020 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 Check Register 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.

### **Sunshine Law Compliance**

1. We obtained and inspected the Cooperative's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) 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 selected five public records requests from the engagement period and inspected each request to determine the Cooperative was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
3. We inquired whether the Cooperative 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.
4. We inquired whether written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). The Cooperative did not designate a records custodian/manager nor provide written evidence that the Public Records Policy was provided to the records custodian/manager.
5. We inspected the Cooperative'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.
6. We inspected the public notices for the public meetings held during the engagement period and determined the Cooperative 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.
7. 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.

### Other Compliance

1. Ohio Rev. Code Section 117.38 requires the Cooperative to file its 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 are defined in AOS Bulletin. We confirmed the Cooperative 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 June 30, 2020 in the Hinkle system.

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 Cooperative'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 Cooperative's receipts, disbursements and balances recorded in their cash-basis accounting records for the year ended June 30, 2020, 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

November 17, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**UNIFIED PURCHASING COOPERATIVE OF THE OHIO RIVER VALLEY**

**HAMILTON 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 12/1/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)