



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S 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 on the Unified Purchasing Cooperative of the Ohio River Valley, Hamilton County, Ohio (the Cooperative's) receipts, disbursements and balances recorded in the cash basis accounting records for the year ended June 30, 2023, 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, 2023, and certain compliance requirements related to these transactions and balances included in the information provided to us by the Cooperative.

The Cooperative's Board and management of the Cooperative have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Cooperative's receipts, disbursements and balances recorded in their cash-basis accounting records for the year ended June 30, 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash

1. The Hamilton County Educational Service Center (the Center) is the custodian for the Cooperative's deposits and therefore the Center's deposit and investment pool holds the Cooperative's assets. We confirmed the Cooperative's fund balance reported on its June 30, 2023 Fund Status Report to the balance reported in the Center's accounting records. The amounts agreed.
2. We agreed the July 1, 2022 beginning fund balance recorded in the Fund Ledger Report to the June 30, 2022 balance in the prior year audited financial statements. We found no exceptions.
3. We agreed the June 30, 2023 adjusted bank balance to the Fund Ledger Report and to the financial statements filed by the Cooperative in the Hinkle System. The amounts agreed.

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### **Commissions Receipts**

We selected 10 commissions receipts from the year ended June 30, 2023 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount in the Receipt Ledger Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the engagement period. We found no exceptions.
- c. Inspected the Receipt Ledger Report to determine whether the receipt was posted to the proper fund and was recorded in the prior year. We found no exceptions.

### **Debt**

1. The prior audited financial statements disclosed no debt outstanding as of June 30, 2022.
2. We inquired of management and inspected the Receipt Ledger Report and Check Register Report for evidence of debt issues or debt payment activity during the year ended June 30, 2023. No debt was issued during the year ended June 30, 2023, and there was no debt payment activity during the year ended June 30, 2023.

### **Payroll Cash Disbursements**

1. We selected one payroll check for five employees from fiscal year 2023 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 employee personnel files. We also inspected the Payment Register Detail Report to determine whether the payment was posted in the prior year. We found no exceptions.
2. We selected three new employees and:
  - a. We inspected the employee personnel files for the Retirement system, Federal, State & Local income tax withholding authorization forms.
  - b. We agreed the items in part a above to the Employee General Information Report. We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended June 30, 2023 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 fiscal year 2023. 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)	July 31, 2023	June 30, 2023	\$922.54	\$922.54
State income taxes	July 15, 2023	June 30, 2023	\$289.20	\$289.20
Local income tax	July 12, 2023	June 30, 2023	\$104.35	\$104.35
SERS retirement	July 31, 2023	June 30, 2023	\$694.84	\$694.84

We found no exceptions.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Check Register Report for the year ended June 30, 2023 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payment 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.

**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 by 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 following:
  - a. 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.
  - b. The Cooperative did not have any denied public records requests during the engagement period.
  - c. The Cooperative did not have any public records requests with redactions during the engagement period.
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 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.
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 observed that the Cooperative's poster describing their Public Records Policy was displayed conspicuously in all branches of the Cooperative as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Cooperative management and determined that the Cooperative did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Cooperative management and determined that the Cooperative 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).
9. 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.
10. 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.

11. 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 § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

#### **Other Compliance**

1. Ohio Rev. Code § 117.38 requires cooperatives (councils of governments) 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 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, 2023 in the Hinkle system. We found no exceptions.
2. We inspected the Auditor of State's listing of registered Cooperative of Governments to determine if the Cooperative of Government had completed the registration process with the Auditor of State as required. We found no exceptions.

We were engaged by the Cooperative to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct, an examination or review engagement, 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.

We are required to be independent of the Cooperative and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

November 30, 2023





# 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 12/19/2023**

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