



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Greene County Regional Planning and Coordinating Commission
Greene County
651 Dayton-Xenia Road
Xenia, Ohio 45385

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of Greene County Regional Planning and Coordinating Commission (the Commission), on the receipts, disbursements and balances recorded in the Commission's cash basis accounting records for the years ended December 31, 2018 and 2017 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, 2018 and 2017 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 and Investments

1. Greene County is custodian for the Commission's deposits and investments, 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, 2018 Statement of Cash Position to the balances reported in Greene County's accounting records. The amounts agreed.
2. We agreed the January 1, 2017 beginning fund balances recorded in the Statement of Cash Position to the December 31, 2016 balances documented in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the Statement of Cash Position to the December 31, 2017 balances in the Statement of Cash Position. We found no exceptions.

Fees Charged To Subdivisions

1. We selected a sample (agreed upon) of two receipts of the fee charged to a participating subdivision from the year ended December 31, 2018 and two receipts of the fee charged to a participating subdivision from the year ended 2017 recorded in the duplicate cash receipts book and:

Fees Charged To Subdivisions (Continued)

- a. Agreed the receipt amount to the amount recorded in the Receipt Book. The amounts agreed.
 - b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
 - c. Inspected the Revenue Audit Trail Report to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.
2. We obtained a list of the participating political subdivisions for 2018 and 2017. We inspected the Receipt Book to determine whether it included the proper number of receipts for Fees Charged to Subdivisions (per capita fees) for 2018 and 2017. We observed that there were 19 participating political subdivisions for 2018 and 19 such receipts posted. For 2017 we observed that there were 19 participating political subdivisions and 19 such receipts posted.

Over-The-Counter Cash Receipts

We selected a sample (agreed upon) of 10 over-the-counter cash receipts from the year ended December 31, 2018 and 10 over-the-counter cash receipts from the year ended 2017 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Revenue Audit Trail Report. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Revenue Audit Trail Report to determine the receipt was posted to the proper funds, 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 December 31, 2016
2. We inquired of management, and inspected the Revenue Audit Trail Report and Expense Audit Trail Report for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. We noted no new debt issuances, nor any debt payment activity during 2018 or 2017.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the Payroll Journal and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard and legislatively-approved rate). We found one instance of an employee being paid \$0.30 per hour less than his authorized hourly rate. This resulted in the employee being underpaid \$24 for the pay period. Policies and procedures should be established and implemented to verify that all employees are being paid according to board authorized rates.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. 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.

Payroll Cash Disbursements (Continued)

2. For any new employees selected in procedure 1 we compared the employees' personnel files for the following information and compared it 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 an instance of one employee that had attributes c-f missing from his personnel folder

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 Greene County, 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 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, 2019	January 14, 2019	1,420,769	1,420,769
State income taxes	January 15, 2019	January 10, 2019	294,053	294,053
Local income tax	January 15, 2019	December 18, 2018	73,913	73,913
OPERS retirement	January 30, 2019	January 3, 2019	998,124	998,124

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 Payroll Register:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Commission's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

1. From the Expense Audit Trail Report, we re-footed checks recorded as General Fund disbursements for *supplies*, and checks recorded as *other* in the General fund for 2018. We found no exceptions.
2. We selected a sample (agreed upon) of 10 disbursements from the Expense Audit Trail Report for the year ended December 31, 2018 and 10 from the year ended 2017 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 Audit Trail Report and to the names and amounts on the supporting invoices. We found no exceptions.

Non-Payroll Cash Disbursements (Continued)

- 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 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 years ended December 31, 2018 and 2017 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we selected 3 credit card transactions for testing. For selected transactions we inspected documentation to determine that:
 - i. Each transaction was supported with original invoices and for a proper public purpose.

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 the evaluation of the Commission's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, 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

September 12, 2019

OHIO AUDITOR OF STATE KEITH FABER



GREENE REGIONAL PLANNING AND COORDINATING COMMISSION

GREENE 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
SEPTEMBER 26, 2019**