



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 of Directors and management of the Unified Purchasing Cooperative of the Ohio River Valley (the Cooperative), and the Auditor of State, on the receipts, disbursements and balances recorded in the Cooperative's cash basis accounting records for the year ended June 30, 2019, 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, 2019, 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, 2019 bank reconciliation. We found no exceptions.
2. We agreed the July 1, 2018 beginning fund balance recorded in the financial statement to the June 30, 2017 balance in the prior year audited financial statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2019 fund cash balance reported in the Financial Summary Report (FINSUM). The amounts agreed.
4. We observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the June 30, 2019 bank reconciliation without exception.

Commission Cash Receipts

We selected a sample (agreed upon) of 10 commission cash receipts from the year ended June 30, 2019 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 the rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Ledger Report to determine each 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 June 30, 2018.
2. We inquired of management, and inspected the Receipt Ledger Report and Check Register Report for evidence of any debt issued during fiscal year 2019 or debt payment activity during fiscal year 2019. No new debt issuances, nor any debt payment activity, was noted during 2019.

Payroll Cash Disbursements

1. We selected one payroll check for the two employees from fiscal year 2019 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 Payroll Detail Report to determine whether the fund and account codes to which the check was posted were reasonable based on the information in the employees' personnel files. 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 June 30, 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 fiscal year 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)	July 31, 2019	June 28, 2019	\$863.40	\$863.40
State income taxes	July 31, 2019	June 28, 2019	\$244.58	\$244.58
Local income tax	July 12, 2019	June 28, 2019	\$112.43	\$112.43
SERS retirement	July 31, 2019	June 28, 2019	\$573.46	\$573.46

Non-Payroll Cash Disbursements

1. We selected a sample (agreed upon) of 10 disbursements from the Payment Register Detail Report for the year ended June 30, 2019 to determine 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 Payment Register Detail 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.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires councils 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 are 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, 2019 in the Hinkle system. There were 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 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 the evaluation of the Cooperative's receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal year ended June 30, 2019, 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 21, 2019

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OHIO AUDITOR OF STATE KEITH FABER



UNIFIED PURCHASING COOPERATIVE OF THE OHIO RIVER VALLEY

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
DECEMBER 5, 2019**