

**Wooster-Ashland Regional  
Council of Governments  
Wayne County, Ohio**

**Agreed-Upon Procedures**

For the Year Ended  
December 31, 2019



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Directors  
Wooster-Ashland Regional Council of Governments  
538 N. Market Street  
Wooster, Ohio 44691

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Wooster-Ashland Regional Council of Governments, Wayne County, prepared by Rea & Associates, Inc., for the period January 1, 2019 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 Wooster-Ashland Regional Council of Governments 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

June 5, 2020

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Wayne County, Ohio  
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Wooster-Ashland Regional Council of Governments  
Wayne County  
538 N. Market Street  
Wooster, Ohio 44691

May 15, 2020

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

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of Wooster-Ashland Regional Council of Government (the Council) and the Auditor of State, on the receipts, disbursements and balances recorded in the Council's cash basis accounting records for the year ended December 31, 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the year ended December 31, 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council. 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. City of Wooster is custodian for the Council's deposits, and therefore the City's deposit and investment pool holds the Council's assets. We compared the Council's fund balances reported on its December 31, 2019 Accumulated Transaction Report to the balances reported in the City of Wooster's accounting record. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the Accumulated Transaction Listing to the December 31, 2018 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 Accumulated Transaction Listing to the December 31, 2018 balances in the Accumulated Transaction Listing. We found no exceptions.

### **Member Contributions**

We selected five member contribution cash receipts from the year ended December 31, 2019 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Accumulated Transaction Listing. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Accumulated Transaction Listing 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 December 31, 2018.
2. We inquired of management, and inspected the Accumulated Transaction Listing for evidence of debt issued during 2019 or debt payment activity during 2019. No new debt issuances, nor any debt payment activity during 2019 was found.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2019 from the Employee History Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Employee History Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
  - b. We inspected the Accumulated Transaction Listing to determine whether the fund and account code to which the check was posted were reasonable based on the minute record. We also inspected the Accumulated Transaction Listing 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 December 31, 2019 to determine whether remittances were timely charged by the fiscal agent (City of Wooster), 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 found 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	January 31, 2020	January 3, 2020	\$29,643.11	\$29,643.11
State income taxes	January 15, 2020	January 3, 2020	\$5,847.03	\$5,847.03
School District taxes	January 15, 2020	January 3, 2020	\$2,131.41	\$2,131.41
OPERS retirement	January 30, 2020	December 26, 2019	\$14,387.38	\$14,387.38

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Accumulated Transaction Listing for the year ended December 31, 2019 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 Accumulated Transaction Listing 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 Council's Public Records Policy to determine the policy 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 Council was compliant and responded to the request in accordance with their adopted policy. We found no exceptions.
3. We inquired with the Council management and determined that the Council did not have any denied public records requests during the engagement period.
4. We selected two public records requests with redactions from the engagement period and inspected to determine the Council was redacting records and making the redactions visible, and provided an explanation which included the legal authority to the requester. We found no exceptions.
5. We inquired whether the Council has a records retention policy, and observed that it is readily available to the public. We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager. We found no exceptions.
7. We inspected the Council's policy manual and determined the public records policy was included. We found no exceptions.
8. We inquired whether the Council's poster describing their Public Records Policy was displayed conspicuously in all branches of the Council. We found no exceptions.
9. We inquired with Council management and determined that the Council did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with Council management and determined that the Council did not have any elected officials subject to the Public Records Training requirements during the engagement period.
11. We inspected the public notices for the public meetings held during the engagement period and determined the Council notified the general public and news media of when and where meetings during the engagement period are to be held. We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period 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.
13. We inspected the minutes from the engagement period 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**

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, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Council 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 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 Council of Government'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 Council's receipts, disbursements and balances recorded in their cash basis accounting records for the year ended December 31, 2019 and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

*Hea & Associates, Inc.*

Wooster, Ohio

# OHIO AUDITOR OF STATE KEITH FABER



**WOOSTER – ASHLAND REGIONAL COUNCIL OF GOVERNMENTS**

**WAYNE 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  
JUNE 18, 2020**