



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Champaign Countywide Public Safety Communications System Council of Governments
Champaign County
1512 South US Highway 68, Suite 100A
Urbana, Ohio 43078

We have performed the procedures enumerated below, which were agreed to by the Council members and the management of Champaign Countywide Public Safety Communications System Council of Governments (the Council), on the receipts, disbursements and balances recorded in the Council's cash basis accounting records for the years ended December 31, 2020 and 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 years ended December 31, 2020 and 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. Champaign County is the custodian for the Council's deposits, and therefore the County's deposit and investment pool holds the Council's assets. We compared the Council's fund balances reported on its December 31, 2020 and 2019 Hinkle reports to the balances reported in Champaign County's accounting records. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the 2019 Hinkle report to the December 31, 2018 balances in the prior year audited statements. We also agreed the January 1, 2020 beginning fund balances recorded in the 2020 Hinkle report to the December 31, 2019 balances in the 2019 Hinkle report. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes* and State Distribution Transaction Listing (DTL) for 2020 and a total of five from 2019:
 - a. We compared the amount from the above named reports to the amount recorded in the Champaign County Detail Revenue Transactions by Fund report for 2020 and to the Transaction History Listing report for 2019. The amounts agreed.
 - b. We inspected the Champaign County Detail Revenue Transactions by Fund report for 2020 and the Transaction History Listing report for 2019 to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

- c. We inspected the Champaign County Detail Revenue Transactions by Fund report for 2020 and Transaction History Listing report for 2019 to determine whether the receipt was recorded in the proper year. We found no exceptions.
- 2. We inspected the Champaign County Detail Revenue Transactions by Fund report in 2020 and the Transaction History Listing report in 2019 to determine whether it included two real estate tax receipts for 2020 and 2019. The Champaign County Detail Revenue Transactions by Fund report for 2020 and Transaction History Listing report for 2019 included the proper number of tax receipts for each year.

Debt

- 1. The prior audit documentation disclosed no debt outstanding as of December 31, 2018.
- 2. We inquired of management, and inspected the Champaign County Detail Revenue Transaction by Fund Report and Champaign County Detail Expense Transaction by Fund Report for 2020 and Transaction History Listing report for 2019 for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. No new debt issuances, nor any debt payment activity during 2020 or 2019 was found.

Payroll Cash Disbursements

- 1. We selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the Distribution reports and:
 - a. We compared the hours and pay rate, or salary recorded in the Champaign County Distribution and Transmittal reports to supporting documentation (personnel files, timecard, legislatively approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.
We found no exceptions.
 - b. We inspected the fund and account code(s) to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed 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, 2020 to confirm remittances were timely charged by the fiscal agent, Champaign County, and if the amounts charged agreed to amounts withheld, plus the employer's share where applicable, during the final withholding period of 2020. 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, 2021	December 3, 2020 December 21, 2020	\$2,277.37 \$2,443.62	\$2,277.37 \$2,443.62
State income taxes	January 15, 2021	December 3, 2020 December 21, 2020	\$492.19 \$522.58	\$492.19 \$522.58

Payroll Cash Disbursements (Continued)

City of Dayton income taxes	January 31, 2021	December 21, 2020	\$74.54	\$74.54
Village of Mechanicsburg income taxes	January 31, 2021	December 21, 2020	\$68.08	\$68.08
City of New Carlisle income taxes	January 31, 2021	December 21, 2020	\$48.81	\$48.81
City of Springfield income taxes	January 31, 2021	December 21, 2020	\$52.59	\$52.59
City of Urbana income taxes	January 31, 2021	December 21, 2020	\$672.17	\$672.17
Village of West Liberty income taxes	January 31, 2021	December 21, 2020	\$26.27	\$26.27
Mechanicsburg school district income taxes	January 31, 2021	December 21, 2020	\$175.47	\$175.47
Northwestern school district income taxes	January 31, 2021	December 21, 2020	\$39.54	\$39.54
West Liberty-Salem school district income taxes	January 31, 2021	December 21, 2020	\$41.37	\$41.37
OPERS retirement	January 30, 2021	December 3, 2020 December 21, 2020	\$5,808.50 \$6,127.75	\$5,808.50 \$6,127.75

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Champaign County Detail Expense Transaction by Fund Report for the year ended December 31, 2020 and 10 from the year ended 2019 Champaign County Transaction History Listing Report 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 Champaign County Detail Expense Transaction by Fund Report and Transaction History Listing 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 Council'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 following:
 - a. The Council 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. We inquired with the Council management and determined that the Council did not have any denied public records requests during the engagement period.
 - c. The Council was redacting records and making the redactions visible, and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code §§ 149.43(B)(1) and 149.43(B)(3). We found no exceptions.

Sunshine Law Compliance (Continued)

3. We inquired whether the Council 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 Council'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 Council's poster describing their Public Records Policy was displayed conspicuously in all branches of the Council as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. 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.
8. 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 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 Council 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 Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

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 years ended December 31, 2020 and 2019 in the Hinkle system. There were no exceptions.

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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'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 years ended December 31, 2020 and 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

May 13, 2021

OHIO AUDITOR OF STATE KEITH FABER



CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS SYSTEM COUNCIL OF GOVERNMENTS

CHAMPAIGN 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 6/1/2021

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This report is a matter of public record and is available online at
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