



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Intercommunity Cable Regulatory Commission
Hamilton County
2492 Commodity Circle
Sharonville, Ohio 45241

We have performed the procedures enumerated below for the Intercommunity Cable Regulatory Commission, Hamilton County, Ohio (the Commission's) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020, 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, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Commission.

The Commission's Board and the management have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing 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, 2021 and 2020, 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. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We compared the January 1, 2020 beginning fund balance reported in the 2020 financial statements to the December 31, 2019 fund balance in the prior year documentation in the prior year agreed-upon procedures working papers and as reported in the 2019 financial statements. We noted a \$200 variance between the December 31, 2019 ending fund balance of \$643,670 reported on the 2019 Statement of Receipts, Cash Disbursements and Changes in Fund Cash Balance for the Proprietary Fund type and the January 1, 2020 beginning fund balance of \$643,870 reported on the 2020 Statement of Receipts, Cash Disbursements and Changes in Fund Cash Balance for the Proprietary Fund Type. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the financial statements to the December 31, 2020 balances in the financial statements. We found no exceptions.

3. We agreed the 2021 and 2020 bank reconciliation as of December 31, 2021 and 2020 to the total fund cash balances reported in the financial statements and the financial statements filed by the Commission in the HINKLE System. The 2020 amounts agreed. We noted the December 2021 reconciliation had a \$5,394 variance between the general ledger amount and the reconciled balance on the bank reconciliation. This variance was due to voided outstanding checks.
4. We confirmed the December 31, 2021 bank account balance with the Commission's financial institution. We found no exceptions. We were not able to agree the confirmed balance to the amount appearing in the December 31, 2021 bank reconciliation due to the variance noted in procedure #3.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, and determined the debits were dated prior to December 31. We found no exceptions.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2021 and 10 other receipts from the year ended 2020 and:

- a. Agreed the receipt amount in the Receipt Register Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Register Report 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, 2019.
2. We inquired of management and inspected the Receipt Register Report and Check Register Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. No new debt issuances nor any debt payment activity during 2021 or 2020 was noted.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Payroll Summary Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the minutes record 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 to which the check was posted to determine the posting was proper 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, 2021 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 2021. 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, 2022	January 7, 2022	\$1,364	\$1,364
State income taxes	January 15, 2022	January 4, 2022	\$571	\$571
Local income tax	January 15, 2022	January 4, 2022	\$388	\$388
OPERS retirement	January 30, 2022	December 30, 2021	\$6,216	\$6,216

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Check Register Report for the year ended December 31, 2021 and 10 from the year ended 2020 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 Check Register 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 inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with Commission management and determined that the Commission did not have any public records requests during the engagement period.
3. We inquired with Commission management and determined that the Commission did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).

4. We inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Commission as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Commission management and determined that the Commission did not have any applications for record disposals submitted to the Records Commission during the period January 1, 2020 through December 31, 2021.
8. We inquired with Commission management and determined that the Commission 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 Commission 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.
 - c. Filed – placed with similar documents in an organized manner.
 - d. 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 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 establishes 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. We confirmed that the Commission filed complete financial statements in the HINKLE system, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, for the years ended December 31, 2021 and 2020. Financial information was filed on November 2, 2021 for the 2020 report and March 23, 2022 for the 2021 report, both of which were not within the deadline.

We were engaged by the Commission 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 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.

We are required to be independent of the Commission 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

August 31, 2022

OHIO AUDITOR OF STATE KEITH FABER



INTERCOMMUNITY CABLE REGULATORY COMMISSION

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 9/20/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov