



**MAUMEE VALLEY PLANNING ORGANIZATION
DEFIANCE COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2021-2020

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Maumee Valley Planning Organization
Defiance County
1300 East Second Street, Suite 200
Defiance, Ohio 43512-2485

We have performed the procedures enumerated below on the Maumee Valley Planning Organization, Defiance County, Ohio's (the Organization) 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 Organization. The Organization 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 Organization.

The Board of Commissioners and the management of the Organization have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Organization'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. Fulton County is the custodian for the Organization's deposits, and therefore the County's deposit and investment pool holds the Organization's assets. We compared the Organization's fund balances reported on its December 31, 2021 Account Transaction Ledger to the balances reported in Fulton County's accounting records. The amounts agreed.
2. We agreed the January 1, 2020 beginning fund balances for each fund recorded in the Account Transaction Ledger to the December 31, 2019 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, 2021 beginning fund balances for each fund recorded in the Account Transaction Ledger to the December 31, 2020 balances in the Account Transaction Ledger. We found no exceptions.

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Fees Charged To Subdivisions

1. We selected two receipts of the fee charged to a participating subdivision from the year ended December 31, 2021 and two receipts of the fee charged to a participating subdivision from the year ended December 31, 2020 recorded in the duplicate cash receipts book and determined whether the:
 - a. Agreed the receipt amount to the amount recorded in the Account Transaction Ledger. The amounts agreed.
 - b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.
 - c. Inspected the Account Transaction Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.
2. We obtained a list of the participating political subdivisions for 2021 and 2020. We inspected the Account Transaction Ledger to determine whether it included the proper number of receipts for Annual Fees Charged to Subdivisions for 2021 and 2020. We observed that there were five participating political subdivisions for 2021 and five such receipts posted. For 2020 we observed that there were five participating political subdivisions and five such receipts posted. We found no exceptions.

Contract Service Fees

- We selected ten Contract Service Fee collection cash receipts from the year ended December 31, 2021 and ten Contract Service Fee collection cash receipts from the year ended December 31, 2020 recorded in the Account Transaction Ledger and determined whether the:
- a. Receipt amount per the Receipt Pay-in agreed to the amount recorded to the credit of the customer's account in the Account Transaction Ledger. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Complied with rates in force during the audit period. We found no exceptions.
 - c. Receipt was posted to the proper fund, and was recorded in the year received. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the total amount paid from the Ohio Department of Transportation (ODOT) to the Organization during 2021 and 2020 with ODOT. We found no exceptions.
 - a. We inspected the Account Transaction Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Account Transaction Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from the Ohio Public Works Commission (OPWC) to the Organization during 2021 and 2020 with OPWC. We found no exceptions.
 - a. We inspected the Account Transaction Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Account Transaction Ledger to determine whether the receipts were 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 Account Transaction Ledger for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. We observed no new debt issuances, nor any debt payment activity during 2021 or 2020.

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 Register for Pay Period Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Register for Pay Period Report to supporting documentation (timecard, legislatively approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, State and 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 codes 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, 2021 to confirm remittances were timely charged by the fiscal agent Fulton County, and if the amounts charged 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 and Medicare	January 31, 2022	December 21, 2021	\$3,191.71	\$3,191.71
State income taxes	January 15, 2022	December 21, 2021	513.15	513.15
City tax	January 31, 2022	December 23, 2021	433.85	433.85
School tax	January 31, 2022	December 21, 2021	69.39	69.39
OPERS retirement	January 30, 2022	December 21, 2021	5,752.46	5,752.46

We found no exceptions.

Non-Payroll Cash Disbursements

- We selected ten disbursements from the Account Transaction Ledger for the year ended December 31, 2021 and ten from the year ended December 31, 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 Account Transaction Ledger 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 Organization'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 inquired with Organization management and determined that the Organization did not have any completed public records requests during the engagement period.

The Organization did not have any denied public records requests during the engagement period.

The Organization did not have any public records request with redactions during the engagement period.

3. We inquired whether the Organization 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 Organization'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 Organization's poster describing their Public Records Policy was displayed conspicuously in all branches of the Organization as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Organization management and determined that the Organization 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).

Other Compliance

Ohio Rev. Code § 117.38 requires these organizations 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 Organization 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, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the Organization 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 Organization'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 Organization 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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

September 19, 2022

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OHIO AUDITOR OF STATE KEITH FABER



MAUMEE VALLEY PLANNING ORGANIZATION

DEFIANCE 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 10/4/2022

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