



OHIO AUDITOR OF STATE
KEITH FABER



**CHAMPAIGN COUNTY TRANSIT COMMISSION
CHAMPAIGN COUNTY
DECEMBER 31, 2022**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Champaign County Transit Commission
Champaign County
1512 U.S. Highway 68, Suite K 100
Urbana, Ohio 43078

We have performed the procedures enumerated below on the Champaign County Transit Commission's (the Commission) compliance with the requirements of the General Transportation and Medical Transportation Grant for the year ended December 31, 2022. The Commission is responsible for complying with the compliance requirements for the year ended December 31, 2022.

The Area Agency on Aging, Champaign County Board of Commissioners, and the Champaign County Transit Commission 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 compliance with the requirements of the General Transportation and Medical Transportation Grant for the year ended December 31, 2022. 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.

The procedures and the associated findings are as follows:

1. We inspected receipts and billing amounts for each service contract. We summarized the General Transportation and Medical Transportation Grant receipts recorded in the Champaign County Transit Commission's ledgers and compared them with the amounts from the monthly billing reports for each service contract. We also compared the amounts billed for each program and determined they were within the contracted amounts. We found no exceptions as a result of these procedures.
2. We selected May 2022 and performed the following steps:
 - a. We reconciled unit documentation to the monthly billing report by agreeing unit (passenger mile) documentation on monthly billing reports to drivers' log sheets. We found no exceptions.
 - b. We confirmed units billed for each contract were not allocated to another source by agreeing passenger names and service dates on driver's logs, which identified the grants charged and units were not charged to more than one contract. We also agreed the amounts billed to the amounts received from the Area Agency on Aging. We found no exceptions.
 - c. We agreed unit documentation to drivers' log sheets by recalculating total miles claimed on the General and Medical Mile Reports and agreeing total miles recorded to the drivers' log odometer readings. We found no exceptions.
 - d. We confirmed age eligibility for all clients served by agreeing age eligibility standards per the service contract to the ages listed on the customer application in the standing file maintained for each customer. We found no exceptions.

- e. We inspected monitoring and control procedures for documenting unit reports. We found no exceptions.
 - f. We confirmed compliance with the local match requirement by agreeing the amount of required local matching funds for each grant per the contract to the amount disbursed from local sources as recorded in Champaign County's Detailed Revenue Transaction Report. We found that the local match was underbilled by \$96 for 2022.
 - g. We inspected Commission ledgers and determined there was no program income including client contributions to test and report. We found no exceptions.
3. We inquired about the Schedule of State Financial Assistance. We agreed the award amount, amount earned, amount receivable (payable), required match, matching funds contributed and program income received in the Schedule of State Financial Assistance to the contract, receipts, billing, and reports. We found no exceptions.
 4. We inquired about the Schedule of Federal Financial Assistance. We agreed the award amount, amount earned, amount receivable (payable), required match, matching funds contributed and program income received in the Schedule of Federal Financial Assistance to the contract, receipts, billing and reports. We found no exceptions.

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 on the requirements of the General Transportation and Medical Transportation Grant. 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

June 16, 2023

CHAMPAIGN COUNTY TRANSIT COMMISSION
CHAMPAIGN COUNTY

SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantee; Primary Grantee; Pass-Through Agency; Program/Fund Title	AL Number	Award Period	Federal Award Amount	State Award Amount	Total Award Amount	Award Amount Earned	Amount Receivable/ (Payable)	Required Match Non-Federal	Matching Funds Contributed	State Award (Match)	Program Income Received
U.S. Department of Health and Human Services											
Ohio Department of Aging Area Agency on Aging, PSA 2, Inc.											
Aging Cluster: Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers											
Medical Transportation, Champaign County	93.044	1/01/22-12/31/22	\$ 21,229	\$ 1,249	\$ 22,478	\$ 22,456	\$ -	\$ 3,150 (C)	\$ 3,150	\$ 1,249	\$ -
General Transportation, Champaign County	93.044	1/01/22-12/31/22	\$ 10,000	\$ 588	\$ 10,588	\$ 10,275	-	\$ 1,529 (C)	\$ 1,433	\$ 588	-
Total Aging Cluster and Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers					<u>\$ 33,066</u>	<u>\$ 32,731</u>	<u>\$ -</u>	<u>\$ 4,679</u>	<u>\$ 4,583</u>	<u>\$ 1,837</u>	<u>\$ -</u>

(C) = Cash

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OHIO AUDITOR OF STATE KEITH FABER



**CHAMPAIGN COUNTY TRANSIT COMMISSION
AREA AGENCY ON AGING AGREED-UPON PROCEDURES**

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 7/6/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov