



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Medway Drug Enforcement Agency
Wayne County
P.O. Box 872
Wooster, Ohio 44691

We have performed the procedures enumerated below on the Agency Board and the management of Medway Drug Enforcement Agency's (the Agency) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Agency. The Agency is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Agency.

The Agency Board and the management of Medway Drug Enforcement Agency have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Agency's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2022 and 2021, 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. Wayne County is custodian for the Agency's deposits, and therefore the County's deposit and investment pool holds the Agency's assets. We compared the Agency's fund balances reported on its December 31, 2022 and December 31, 2021 financial statements to the balances reported in Wayne County's accounting records. The amounts agreed.
2. We agreed the January 1, 2021 beginning fund balances for each fund recorded in the Fund File Report to the December 31, 2020 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, 2022 beginning fund balances for each fund recorded in the Fund File Report to the December 31, 2021 balances in the Fund File Report. We found no exceptions.

3. We recalculated the December 31, 2022 and December 31, 2021 bank reconciliations for the Drug Buy and Seized Funds Accounts. We found no exceptions.
4. We agreed the January 1, 2021 beginning fund balances recorded in the Bank Spreadsheet Report to the December 31, 2020 balances in the documentation in the prior year Agreed-Upon Procedures working papers for the Drug Buy and Seized Funds Accounts. We also agreed the January 1, 2022 beginning fund balances recorded in the Bank Spreadsheet Report to the December 31, 2021 balances in the Bank Spreadsheet Report for the Drug Buy and Seized Funds Accounts. We found no exceptions.
5. We agreed the totals per the bank reconciliations to the total of the December 31, 2022 and 2021 fund cash balances reported in the Bank Spreadsheet Report for the Drug Buy and Seized Funds Accounts. The amounts agreed.
6. We confirmed the December 31, 2022 bank account balances with the Agency's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2022 bank reconciliation without exception.

Property Taxes and Intergovernmental Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of taxes* and the State Distribution Transaction Lists (DTL) from 2022 and a total of five from 2021:
 - a. We compared the amount from the above reports to the amount recorded in the Account History Report. The amounts did not agree. Property tax receipts and corresponding expenditures were understated by \$10,004 in 2021 and \$15,379 in 2022 due to recording taxes at net of fees rather than gross. However, because we did not inspect all property tax receipts our report provides no assurance regarding whether or not similar errors occurred.
 - b. We inspected the Account History Report to determine that these receipts were allocated to the proper funds. We found no exceptions.
 - c. We inspected the Account History Report to confirm whether the receipts were recorded in the proper year. We found no exceptions.
2. We inspected the Account History Report to determine whether it included two real estate tax receipts plus six advances for 2021 and no advances for 2022. The Account History Report included the proper number of tax receipts each year.

Drug Buy Account Cash Receipts

We selected all Drug Buy Account cash receipts from the year ended December 31, 2022 and all Drug Buy Account cash receipts from the year ended December 31, 2021.

- a. We agreed the receipt amount to the amount recorded in the Bank Spreadsheet Report. We found no exceptions.
- b. We inspected the Bank Spreadsheet Report to determine the receipts were recorded to the proper fund and in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2020.
2. We inquired of management and inspected the Account History Report for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. No new debt issuances, nor any debt payment activity during 2022 or 2021 was found.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2022 from the Payroll Register Report and one payroll check for five employees from 2021 from the PREDIT Report and:
 - a. We compared the hours and pay rate, or salary recorded in the above reports to supporting documentation (Payroll Transmittal Report, Pay Summary Report and approved rate of pay per employees' personnel files). We found no exceptions.
 - b. We inspected the fund and account code 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 selected all new employees from 2022 and all new employees from 2021 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Payroll Deduction Report.

We found no exceptions.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2022 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 2022. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2023	December 30, 2022	\$2,907.49	\$2,907.49
State income taxes	January 15, 2023	December 30, 2022	\$651.15	\$651.15
Northwestern LSD income tax	January 15, 2023	December 30, 2022	\$27.87	\$27.87
Norwayne LSD income tax	January 15, 2023	December 30, 2022	\$17.14	\$17.14
Green LSD income tax	January 15, 2023	December 30, 2022	\$24.12	\$24.12
OPERS retirement	January 30, 2023	January 27, 2023	\$9,167.39	\$9,167.39

We found no exceptions.

Non-Payroll Cash Disbursements

- We selected 10 disbursements from the Account History Report for the year ended December 31, 2022 and 10 from the year ended 2021 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 canceled check agreed to the check number, date, payee name and amount recorded in the Account History 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.

Non-Payroll Drug Buy Account Cash Disbursements

1. From the Bank Spreadsheet Report, we re-footed checks recorded as disbursements for the Drug Buy Account for 2022 and 2021. We found no exceptions.
2. We selected all disbursements from the Bank Spreadsheet Report for the year ended December 31, 2022 and all from the year ended 2021 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The withdrawal slip date, payee name and amount recorded on the bank statement agree to the withdrawal number, date, payee name and amount recorded in the Bank Spreadsheet Report. We found no exceptions.

Sunshine Law Compliance

1. We obtained and inspected the Agency'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 four public records requests from the engagement period and inspected each request to determine the following:
 - a. The Agency 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. The Agency provided an explanation for the denied request which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(3). We found no exceptions.
 - c. The Agency 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). We found no exceptions.
3. We inquired whether the Agency 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 Agency'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 inquired with Agency management and noted the Agency poster describing their Public Records Policy was not displayed conspicuously in all branches as required by Ohio Rev. Code § 149.43(E)(2). We noted the location of the Agency is confidential and the public is not permitted at the Agency location.
7. We inquired with Agency management and determined that the Agency did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Agency management and determined that the Agency 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 Agency 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 § 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 agencies 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 Agency 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, 2022 and 2021 in the Hinkle system. We found no exceptions.
2. We inspected the Auditor of State's listing of registered Council of Governments to determine if the Agency had completed the registration process with the Auditor of State as required. We found no exceptions. We found no exceptions.

We were engaged by the Agency 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 Agency'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 Agency 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, appearing to read "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 21, 2023

OHIO AUDITOR OF STATE KEITH FABER



MEDWAY DRUG ENFORCEMENT AGENCY

WAYNE 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 9/7/2023

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