



**NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL
DEFIANCE COUNTY**

AGREED-UPON PROCEDURES

FOR THE FISCAL YEARS ENDED JUNE 30, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Northwest Ohio Waiver Administration Council
Defiance County
815 East Second Street, Suite B
Defiance, Ohio 43512

We have performed the procedures enumerated below on Northwest Ohio Waiver Administration Council, Defiance County, Ohio's (the Council) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 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 Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council.

The Council Board and the management of the Council have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Council's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 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. We recalculated the June 30, 2022 and June 30, 2021 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2020 beginning fund balances for each fund recorded in the General Ledger to the June 30, 2020 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2021 beginning fund balances for each fund recorded in the General Ledger to the June 30, 2021 balances in the General Ledger. We found no exceptions.

3. We agreed the 2022 and 2021 bank reconciliation as of June 30, 2022 and 2021 to the total fund cash balances reported in the General Ledger and the financial statements filed by the Council in the Hinkle System. The amounts agreed.
4. We confirmed the June 30, 2022 bank account balances with the Council of Government's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2022 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the June 30, 2022 bank reconciliation:
 - a. We traced each debit to the subsequent July 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 June 30. We found no exceptions.

Intergovernmental Cash Receipts

We selected all the receipts from the State Distribution Transaction Lists (DTL) from 2022 and all from 2021:

- a. We compared the amount from the above report to the amount recorded in the General Ledger. The amounts agreed.
- b. We inspected the General Ledger to determine that these receipts were allocated to the proper fund. We found no exceptions.
- c. We inspected the General Ledger to confirm whether the receipts were recorded in the proper year. We found no exceptions.

Member Contributions

We selected five member contribution cash receipts from the year ended June 30, 2022 and five member contribution cash receipts from the year ended 2021 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Inspected the General Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Other Receipts

We selected ten other receipts from the year ended June 30, 2022 and ten other receipts from the year ended June 30, 2021 and:

- a. Agreed the receipt amount in the General Ledger 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 General Ledger to determine the receipt was posted to the proper funds, 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 June 30, 2020.
2. We inquired of management and inspected the General Ledger 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 and one payroll check for five employees from 2021 from the Biweekly Payroll Worksheet and:
 - a. We compared the hours and pay rate, or salary recorded in the Biweekly Payroll Worksheet to supporting documentation (timecard, legislatively approved rate or salary). 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 one new employee from 2022 and one new employee from 2021 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, State and Local income tax withholding authorization.
 - b. We agreed the items in a above to the Employee Detail Report.
 We found no exceptions.

3. We inspected the last remittance of tax and retirement withholdings for the year ended June 30, 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 and Medicare	July 31, 2022	June 23, 2022	\$1,735.24	\$1,735.24
State income taxes	July 31, 2022	July 7, 2022	2,774.21	2,774.21
Local income tax	July 31, 2022	July 14, 2022	1,516.15	1,516.15
OPERS retirement	July 31, 2022	July 19, 2022	6,455.08	6,455.08
School tax	July 31, 2022	July 19, 2022	137.34	137.34

We found no exceptions.

Non-Payroll Cash Disbursements

- We selected ten disbursements from the General Ledger for the year ended June 30, 2022 and ten from the year ended June 30, 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 returned, canceled check agreed to the check number, date, payee name and amount recorded in the General 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 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 inquired with Council management and determined that the Council did not have any completed public records requests during the engagement period.

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

The Council did not have any public records requests with redactions during the engagement period.

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 § 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 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 June 30, 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 Council of Government had completed the registration process with the Auditor of State as required. We found no exceptions.

We were engaged by the Council 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 Council of Government'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 Council 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

March 30, 2023

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OHIO AUDITOR OF STATE KEITH FABER



NORTHWEST OHIO WAIVER ADMINISTRATION COUNCIL

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 4/13/2023

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