



OHIO AUDITOR OF STATE  
**KEITH FABER**







**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 on 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, 2023 and 2022 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, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Commission.

The Commission Board and the management of the 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 receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2023 and 2022, 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, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balance reported in the 2022 HINKLE Filing financial statements to the December 31, 2021 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, 2023 beginning fund balance reported in the 2023 HINKLE Filing financial statements to the December 31, 2022 balances in the Cash General Ledger. We found no exceptions.

3. We compared the 2023 and 2022 bank reconciliation Register Balances as of December 31, 2023 and 2022 to the total fund cash balances reported in the Cash General Ledger and the financial statements filed by the Commission in the HINKLE System. The amounts agreed.
4. We confirmed the December 31, 2023 bank account balance with Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 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.
6. We selected 1 reconciling credit (such as deposits in transit) from the December 31, 2023 bank reconciliation:
  - a. We were unable to trace a stale dated deposit-in-transit dated January 1, 2021 in the amount of \$575 to a subsequent bank statement. Per inquiry, this reconciling item is due to a prior journal entry being made. However the reconciling item was never removed from the bank reconciliation.
  - b. We agreed the credit amount to the December 31, 2022 bank reconciliation and determined it was dated prior to December 31. We found no exceptions.

### **Other Receipts**

We selected 10 other receipts from the year ended December 31, 2023 and 10 other receipts from the year ended 2022 and:

- a. Agreed the receipt amount in the Cash General Ledger to supporting documentation. The amounts agreed. We did note that a municipality overpaid the Commission \$450 more than was listed on the municipality's invoice. A refund was not issued to the municipality for the \$450 difference.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Cash General Ledger 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, 2021.
2. We inquired of management and inspected the Cash General Ledger for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. No new debt issuances nor any debt payment activity during 2023 or 2022 was found.

### **Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2023 and one payroll check for five employees from 2022 from the Employee Earnings Summary and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Summary Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). 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 selected one new employee from 2023 and one new employee from 2022 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 Commission Payroll Summary Report. We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023 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 2023. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2024	December 20, 2023	\$1,512	\$1,512
State income taxes	January 16, 2024	January 3, 2024	\$591	\$591
Local income tax	January 15, 2024	January 3, 2024	\$404	\$404
OPERS retirement	January 31, 2024	January 3, 2024	\$6,460	\$6,460

We found no exceptions.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Cash General Ledger for the year ended December 31, 2023 and 10 from the year ended 2022 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 Cash General Ledger and to the names and amounts on the supporting invoices. We found no exceptions. In 2023, there was one expenditure within the Commission's monthly credit card payment to Chipotle for \$33.47 where an itemized receipt could not be provided.
  - 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 did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. The Commission is not subject to the Ohio Rev. Code records authority. Therefore this step is not applicable and applications were not inspected or inquired about.
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;
  - b. Filed – placed with similar documents in an organized manner;
  - c. Maintained - retained, at a minimum, for the engagement period; and
  - 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 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 Commission filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy for the years ended December 31, 2023 and 2022 in the Hinkle system. Financial information for the year ended December 31, 2023 was filed within the allotted timeframe. However, financial information for the year ended December 31, 2022 was filed on March 15, 2023 which was not within the allotted timeframe.

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 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 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

December 2, 2024





# 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 12/17/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)