



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Seneca County Regional Planning Commission
Seneca County
109 South Washington Street
Tiffin, Ohio 44883

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Seneca County Regional Planning Commission, Seneca County, Ohio (the Commission) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2015 and 2014, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this 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.

This report only describes exceptions exceeding \$10.

Cash

1. Seneca County is custodian for the Commission's deposits, and therefore the County's deposit and investment pool holds the Commission's assets. We compared the Commission's fund balances reported on its December 31, 2015 Annual Report to the balances reported in Seneca County's accounting records. The amounts agreed.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Annual Report to the December 31, 2013 balances in Seneca County's accounting records. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Annual Report to the December 31, 2014 balances in the Annual Report. We found no exceptions.

Fees Charged To Subdivisions

1. We haphazardly selected two receipts of the fee charged to a participating subdivision from the year ended December 31, 2015 and two receipts of the fee charged to a participating subdivision from the year ended December 31, 2014 recorded in the Revenue Audit Trail and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Revenue Audit Trail Report. The amounts agreed.
 - b. Amount charged complied with rates in force during the period. We found no exceptions.

- c. 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 2015 and 2014. We scanned the Receipt Audit Trail by Account Report to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2015 and 2014. We noted that there were 24 participating political subdivisions for 2015 and 24 such receipts posted. For 2014 we noted that there were 24 participating political subdivisions and 24 such receipts posted.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2015 and 10 over-the-counter cash receipts from the year ended December 31, 2014 recorded in the Revenue Audit Trail and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Revenue Audit Trail Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We noted four receipts did not have adequate supporting documentation to be able to verify the proper rates were charged. We also noted two receipts were overcharged \$40 and \$20 and one receipt was undercharged \$30 based on the supporting documentation provided. However, because we did not test all receipts, our report provides no assurance regarding whether or not other similar errors occurred. We recommend the Commission implement procedures to ensure adequate supporting documentation is maintained for receipts, and to ensure the proper rates are being charged.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. We inquired of management, and reviewed Seneca County's workpapers for any evidence of debt outstanding at December 31, 2013. We noted no debt outstanding as of December 31, 2013.
2. We inquired of management, and scanned the Revenue Audit Trail Report and the Expense Audit Trail Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2015 and one payroll check for all employees from 2014 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 or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.

2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Departments and funds to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State and Local income tax withholding authorization and withholding
 - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2015 to determine whether remittances were timely charged by the fiscal agent (The Seneca County Auditor), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2015. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2016	January 22, 2016	\$1,974.25	\$1,974.25
State income taxes	January 31, 2016	January 21, 2016	386.93	386.93
Local income tax (City of Tiffin)	January 15, 2016	December 30, 2015	312.14	312.14
OPERS retirement	January 30, 2016	December 31, 2015	370.27	370.27

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Expense Audit Trail Report for the year ended December 31, 2015 and ten from the year ended December 31, 2014 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 Expense Audit Trail 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.

Other Compliance

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the Commission filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. No exceptions were noted.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Commission's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the Commission, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 28, 2016



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SENECA COUNTY REGIONAL PLANNING COMMISSION

SENECA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 12, 2016