



***ROSS, PICKAWAY, HIGHLAND. FAYETTE,  
JOINT SOLID WASTE MANAGEMENT DISTRICT***

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**Independent Accountant's Report on  
Applying Agreed-Upon Procedures**

**For the Years Ended  
December 31, 2011 and 2010**

**J.L. UHRIG**  
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS







# Dave Yost • Auditor of State

Board of Directors

Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District  
15 N. Paint Street, Suite 300  
Chillicothe, Ohio 45601

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District, Ross County, prepared by J.L. Uhrig and Associates, Inc., for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

July 23, 2012

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District  
15 N. Paint Street  
Suite 300  
Chillicothe, OH 45601

We have performed the procedures enumerated below, with which the Board of Directors and the management of Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District, (the District) and the Auditor of State 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, 2011 and 2010, 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. Ross County is custodian for the District's deposits. We confirmed the District's fund balances reported on its December 31, 2011 Financial Report to the balances reported in Ross County's accounting records. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2009 balances in the prior year audited statements. We found no exceptions.

**Tipping Fees and Other Confirmable Cash Receipts**

1. We confirmed the amounts paid from Rumpke and Pike Sanitation, Inc. to the District during 2011 and 2010. They confirmed payment of the following amounts to the District:

<b>Company</b>	<b>2011 Payments</b>	<b>2010 Payments</b>
Rumpke	\$167,322	\$95,093
Pike Sanitation, Inc.	\$51,373	\$31,515

- a. We compared the amount confirmed with the amount the District recorded in its receipt records. We found no exceptions.
  - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We obtained the March 2010 and October 2011 total tonnage reports from the landfills in step 1.
    - a. We recalculated the dollar amount sent to the District based on the rates in force during the period and agreed to the amounts posted to the Districts ledgers. We found no exceptions.

#### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the Trial Balance Detail Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no debt outstanding as of December 31, 2011 or 2010, no debt issuances, nor any debt payment activity during 2011 or 2010.

#### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for both employees from 2011 and one payroll check for both employees from 2010 from the Employee Detail Pay Report and:
  - a. We compared the hours and pay rate, or salary amount recorded in the Employee Detail Pay Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We determined whether the fund and account codes 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. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine whether remittances were timely charged by the fiscal agent Ross County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2011. We noted 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, 2012	January 6, 2012	\$287.15	\$287.15
State income taxes	January 15, 2012	January 6, 2012	\$72.14	\$72.14
Local income tax	January 15, 2012	January 6, 2012	\$40.53	\$40.53
OPERS retirement	January 31, 2012	January 13, 2012	\$1,978.85	\$1,978.85

#### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Payment Report for the year ended December 31, 2011 and ten from the year ended 2010 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 Payment 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.
  - d. The Fiscal Officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.28(B)(2). We found no exceptions.
  - e. The disbursement was allowable under Ohio Rev. Code Section 3734.57(g), and the Districts policies and procedures. We found no exceptions.

#### **Compliance – Budgetary**

1. We compared the total estimated receipts from the *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36 (A)(1), to the amounts recorded in the Fund Ledger Report for the General fund for the years ended December 31, 2011 and 2010. The amounts agreed.

### **Compliance – Budgetary**

2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether, for the General fund, the Directors appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.58(B)(2), 5705.38 and 5705.40, to the amounts recorded in the Fund Ledger Report for 2011 and 2010 for the General fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Fund Ledger Report.
4. Ohio Rev. Code Section 5705.28(B)(2)(c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the General fund for the years ended December 31, 2011 and 2010. We noted no fund for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2011 and 2010 for the General fund, as recorded in the Fund Ledger Report. We noted that expenditures did not exceed appropriations.

### **Compliance – Contracts & Expenditures**

1. We inquired of management and scanned the Payment Report for the years ended December 31, 2011 and 2010 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District'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, the Auditor of State, and others within the District and is not intended to be, and should be not be used by anyone other than these specified parties.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.

June 13, 2012



# Dave Yost • Auditor of State

**ROSS, PICKAWAY, HIGHLAND, FAYETTE JOINT SOLID WASTE MANAGEMENT DISTRICT**

**ROSS 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  
AUGUST 02, 2012**