



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Hamilton County Regional Planning Commission
Hamilton County
138 East Court Street, Room 803
Cincinnati, Ohio 45202

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Hamilton County Regional Planning Commission, Hamilton 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, 2006 and 2005, 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 and Investments,

1. As permitted by the Ohio Revised Code, the Hamilton County Treasurer is custodian for the Commission's deposits and investments. The County's deposit and investment pool holds the Commission's assets. We therefore confirmed the Commission's bank account balance with the Hamilton County Treasurer. The amounts agreed.
2. We agreed the January 1, 2005 beginning fund balances recorded in the Hamilton County Production System to the December 31, 2004 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Hamilton County Commissioners to the Commission during 2005 and 2006 with the County. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from the Community Development Block Grant to the Commission during 2005 and 2006 to applications, Hamilton County Auditor's office expenditures reports, and the Community Development Block Grant Action Plan. We found no exceptions.

- a. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
- b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2006 and one payroll check for five employees from 2005 from the Payroll Register Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the Personnel Action and EDF forms. We agreed the Payroll Register Report to the Expenditure posting in the County Auditor's Office Performance System. 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 Personnel Action and EDF forms were consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department(s) and fund(s) to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State & 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, 2006 to determine whether remittances were timely charged by the fiscal agent the Hamilton County Auditor's Office, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2006. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2007	1/25/07	\$7,769,306	\$7,769,306
State income taxes	January 15, 2007	1/25/07	1,705,412	1,705,412
Cincinnati income tax	January 31, 2007	1/25/07	1,053,816	1,053,816
OPERS retirement	January 30, 2007	1/25/07	886,761	886,761
All other local income tax	January 31, 2007	1/25/07	\$72,485	\$72,485

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Hamilton County Auditor's Office Performance System for the year ended December 31, 2006 and ten from the year ended 2005 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 Hamilton County Auditor's Office Performance System 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.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Hamilton County Auditor's Office Performance System report for the years ended December 31, 2006 and 2005 for procurements requiring competitive bidding. Competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law [Sections 713.23(D) and 307.86].

We identified no purchases subject to the aforementioned bidding requirement.

2. There were no projects described in step 1 above. Therefore, there were no contracts to read and check that contracts required the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05, or that the contract included the Ohio Department of Commerce's schedule of prevailing rates.

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

September 14, 2012



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HAMILTON COUNTY REGIONAL PLANNING COMMISSION

HAMILTON 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
OCTOBER 04, 2012**