



**KNOX COUNTY REGIONAL PLANNING COMMISSION
KNOX COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2011-2010



Dave Yost • Auditor of State

**KNOX COUNTY REGIONAL PLANNING COMMISSION
KNOX COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Knox County Regional Planning Commission
Knox County
117 East High Street, Suite 221
Mount Vernon, Ohio 43050

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Knox County Regional Planning Commission (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, 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. As permitted by the Ohio Revised Code, the Knox County Treasurer is custodian for the Commissions deposits. The County's deposit and investment pool holds the Commissions assets. We therefore confirmed the Commissions fund balance from their annual financial report with the Knox County Treasurer. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Fund Balance Report to the December 31, 2009 balances in the prior year audited statements. 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, 2011 and two receipts of the fee charged to a participating subdivision from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Revenue Ledger. 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.

Fees Charged To Subdivisions (Continued)

2. We obtained a list of the participating political subdivisions for 2011 and 2010. We scanned the Revenue Ledger to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2011 and 2010. We noted that there were 26 participating political subdivisions for 2011 and 26 such receipts posted. For 2010 we noted that there were 26 participating political subdivisions and 26 such receipts posted.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected one receipt from the Knox County Expenditure Ledger from 2011 and one from 2010.
 - a. We compared the amount from the above report to the amount recorded in the Revenue Ledger. The amounts agreed.
 - 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.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for two employees from 2011 and one payroll check for two employees from 2010 from the Knox County Expenditure Ledger and:
 - a. We compared the hours and pay rate, or salary recorded in the Knox County Payroll System to supporting documentation (timecard and 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. 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 (Knox 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:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2012	December 30, 2011	\$1,973.17	\$1,973.17
State income taxes	January 15, 2012	December 30, 2011	\$343.07	\$343.07
Local income taxes	January 30, 2012	January 16, 2012	\$274.76	\$274.76
OPERS retirement	January 30, 2012	January 30, 2012	\$590.84	\$590.94

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detailed Expenditure Ledger 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 Detailed Expenditure 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.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Detailed Expenditure Ledger for the years ended December 31, 2011 and 2010 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.

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.



Dave Yost
Auditor of State

July 9, 2012

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KNOX COUNTY REGIONAL PLANNING COMMISSION

KNOX 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 31, 2012