



Dave Yost • Auditor of State





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

Ottawa Regional Planning Commission  
Ottawa County  
315 Madison Street, Room 107  
Port Clinton, Ohio 43452

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of Ottawa Regional Planning Commission, Ottawa County, Ohio (the Commission), on the receipts, disbursements, and balances recorded in the Commission's cash basis accounting records for the years ended December 31, 2017 and 2016 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, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Commission. 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. Ottawa County (the 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 balance reported on its December 31, 2017 General Ledger Report to the balance reported in Ottawa County's accounting records. The amounts agreed.
2. We agreed the January 1, 2016 beginning fund balance recorded in the General Ledger Report to the December 31, 2015 balance in Ottawa County's accounting records. We found no exceptions. We also agreed the January 1, 2017 beginning fund balance recorded in the General Ledger Report to the December 31, 2016 balance in the General Ledger 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, 2017 and two receipts of the fee charged to a participating subdivision from the year ended December 31, 2016 recorded in the duplicate cash receipts book and:
  - a. Agreed the receipt amount to the amount recorded in the General Ledger Report. The amounts agreed.
  - b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
  - c. Inspected the General Ledger Report to determine the receipt was recorded in the proper year. We found no exceptions.

2. We obtained a list of the participating political subdivisions for 2017 and 2016. We inspected the General Ledger Report to determine whether it included the proper number of receipts for Fees Charged to Subdivisions for 2017 and 2016. We observed that there were 20 participating political subdivisions for 2017 and 20 such receipts posted. For 2016 we observed that there were 20 participating political subdivisions and 20 such receipts posted.

#### Other Confirmable Cash Receipts

We confirmed the amounts paid from Ottawa County (the County) to the Commission during 2017 and 2016 with the County. We also confirmed the amounts paid from Ottawa County Land Reutilization Corporation (the Corporation) to the Commission during 2017 with the Corporation. We found no exceptions. We inspected the General Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### Debt

1. We inquired of management and reviewed Ottawa County's workpapers for any evidence of debt outstanding at December 31, 2015. We noted no debt outstanding as of December 31, 2015.
2. We inquired of management, and inspected the General Ledger Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. We noted no new debt issuances, nor any debt payment activity during 2017 or 2016.

#### Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2017 and one payroll check for all employees from 2016 from the Payroll Worksheets and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Worksheet to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
  - b. We inspected the account code to which the check was posted to determine the posting was reasonable based on the employee's duties as documented in the employee's personnel file. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm remittances were timely charged by the fiscal agent (The Ottawa 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 2017. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2018	December 29, 2017	\$579	\$579
State income taxes	January 15, 2018	December 29, 2017	134	134
Local income tax (City of Port Clinton)	January 15, 2018	December 29, 2017	97	97
OPERS retirement	January 30, 2018	December 29, 2017	650	650

### Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the General Ledger Report for the year ended December 31, 2017 and ten from the year ended December 31, 2016 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 General Ledger Report and to the names and amounts on the supporting invoices. We found no exceptions.

### Other Compliance

Ohio Rev. Code Section 117.38 requires these commissions 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, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the HINKLE System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed upon procedure engagements, subsequent to the Commission's deadline where the initial filing was filed on time but incomplete. We confirmed the Commission filed its complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2017 and 2016 in the HINKLE system. There were no exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Commission'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.

This report is to provide 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, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



**Dave Yost**  
Auditor of State

Columbus, Ohio

June 4, 2018

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OTTAWA REGIONAL PLANNING COMMISSION

OTTAWA 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  
JUNE 19, 2018