



OHIO AUDITOR OF STATE
KEITH FABER



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101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES CERTIFICATE OF ACCOUNTABILITY

Springfield Township
Summit County
Board of Trustees
Mike Spickard, Fiscal Officer
2459 Canfield Road
Akron, Ohio 44312

We have performed the procedures enumerated below as of March 31, 2020, which were agreed to by the addressees, related to the cash, investments and equipment in the custody of the Springfield Township Fiscal Office solely to assist you in the transition of the Township Fiscal Officer. The transition is the responsibility of the present and former officeholder. The sufficiency of the procedures is solely the responsibility of those 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.

Cash and Investments Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation for February 2020 as this was the most recent reconciliation as of April 9, 2020. We found no computational errors.
2. We agreed bank and investment balances on the reconciliation with the month end bank statement.
3. We compared the amounts and/or description of the asset on the reconciliation to the statements.
4. We agreed reconciling items in excess of \$200 appearing on that reconciliation to invoices and the Huntington National Bank website Check Inquiry. The dates on those documents support that those items were proper reconciling items at February 29, 2020.
5. We confirmed collateral pledged at the applicable banking institutions and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of February 29, 2020.
6. We confirmed authorized signatories directly with the bank. The signatories the bank confirmed agreed with those the legislative body authorized in Resolution ADM 054-20.

Equipment

1. We selected 10 items from the equipment listing dated April 2020, representing equipment assigned to the Fiscal Officer, recorded at a value exceeding \$350 and on April 9, 2020, we traced the items to their location described in the equipment listing. We found each item in the assigned location.
2. On April 9, 2020, we selected 10 items with a value exceeding \$100 from the Fiscal Officer's office, and traced the item to the equipment listing. All items we selected agreed to the description and location recorded in the equipment listing dated April 2020.

The 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 cash, investments or equipment. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation that the Board of Trustees of Springfield Township's cash, investments and equipment in the custody of the former officeholder was properly transitioned to the current officeholder. The transition is the responsibility of the present and former officeholder and is not suitable for any other purpose

A handwritten signature in black ink, reading "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

April 17, 2020

OHIO AUDITOR OF STATE KEITH FABER



SPRINGFIELD TOWNSHIP

SUMMIT 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
APRIL 28, 2020**