

VILLAGE OF AMANDA
FAIRFIELD COUNTY, OHIO

AGREED-UPON PROCEDURES

**FOR THE YEARS ENDED
DECEMBER 31, 2021 & 2020**

OHIO AUDITOR OF STATE
KEITH FABER



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Village Council
Village of Amanda
116 East Main Street
P.O. Box 250
Amanda, Ohio 43102

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Village of Amanda, Fairfield County, prepared by Julian & Grube, Inc., for the period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted this report 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 Village of Amanda is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads 'Keith Faber'.

Keith Faber
Auditor of State
Columbus, Ohio

October 03, 2022

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Amanda
Fairfield County
116 East Main Street
P.O. Box 250
Amanda, Ohio 43102

We have performed the procedures enumerated below on the Village of Amanda's (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for each opinion unit recorded in the Cash Summary by Fund Report to the December 31, 2019 balances in the prior year audited statements. We found the Enterprise Fund Balance in the Cash Summary by Fund Report reported a balance \$902 less than the prior year audited statement due to audit adjustments not posted by the Village. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2020 balances in the Cash Summary by Fund Report. We found a \$1,634 decrease fund balance adjustment to correct a long standing discrepancy with OPERS. Additionally, we found a \$362 decreasing fund balance adjustment to correct an online utility payment.

3. We agreed the 2021 and 2020 bank reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2021 and 2020 to the total fund cash balances reported in the Cash Summary by Fund Reports and the financial statements filed by the Village in the Hinkle System. We found a variance of \$1,995 in 2020 between the adjusted balance per the reconciliation and the Cash Summary by Fund Report and statements filed with the Hinkle System, as described above.
4. We confirmed the December 31, 2021 bank account balances through the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation, noting the bank balances were \$1,233 more than the balances appearing in the December 31, 2021 bank reconciliation. We found the Village does not record interest earned on their certificate of deposits.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
6. We selected the one reconciling credits (such as deposits in transit) from the December 31, 2021 bank reconciliation:
 - a. We could not trace the credit to a subsequent bank statement. We found the credit was long outstanding from 2019 in the amount of \$651 from RITA.
 - b. We agreed the credit amount to the Receipts Export Report and determined it was dated prior to December 31. We found no exceptions.

Property Taxes and Intergovernmental Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL), and the County Auditor monthly distribution for 2021 and a total of five from 2020:
 - a. We compared the amount from the above named reports to the amount recorded in the Receipt Export Reports. The amounts agreed.
 - b. We inspected the Receipt Export Reports to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Receipt Export Reports to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Export Reports to determine whether it included two real estate tax receipts for 2021 and 2020. The Receipt Export Reports included the proper number of tax receipts for each year. We found no exceptions.

Income Tax Receipts

1. We obtained the December 31, 2021 and 2020 Monthly Distribution Summary reports submitted by the Regional Income Tax Agency (RITA), the agency responsible for collecting income taxes on behalf of the Village. We agreed the total gross income taxes per year to the Village's Receipt Export Reports. The amounts agreed.
2. We compared the allocation of income tax receipts for the years ended December 31, 2021 and 2020 to the Village's funds according to the allocation requirements of Ordinance No. 04-2015. The allocation agreed with the percentages the Ordinance requires.

Water Operating, Sewer Operating and General (Trash) Fund

1. We selected 10 Water Operating, Sewer Operating and General (Trash) Fund collection cash receipts from the year ended December 31, 2021 and 10 Water Operating, Sewer Operating and General (Trash) Fund collection cash receipts from the year ended 2020 recorded in the Receipt Export Reports and determined whether the:
 - a. Receipt amount per the Receipt Export Reports agreed to the amount recorded to the credit of the customer's account in the Utility System Daily Cash Receipts Journal. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Utility System New Charge Listing for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the engagement period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found no exceptions.
 - c. Receipt was posted to the proper funds, and was recorded in the year received. We found no exceptions.

2. We observed the Utility Billing Delinquent Report at December 31, 2021. We were unable to observe the Utility Billing Delinquent Report at December 31, 2020 as the Village did not print/maintain it at the end of the year.
 - a. This report listed \$13,558 of accounts receivable as of December 31, 2021.
 - b. We were unable to determine the amount of receivables reported as more than 90 days delinquent due to no segregation of days delinquent on the December 31, 2021.

3. We observed the Utility System Daily Cash Receipts Journal and Utility Billing Trial Balance.
 - a. These reports listed a total of \$2,451 and (\$2,332) non-cash receipts adjustments for the years ended December 31, 2021 and 2020, respectively.
 - b. We selected five non-cash adjustments from 2021 and five non-cash adjustments from 2020, and observed that the Water/Sewer Superintendent/Administrator approved each adjustment.

Debt

1. From the prior audit documentation, we observed the following bonds and loans were outstanding as of December 31, 2019 (restated*). These amounts did not agree to the Village's January 1, 2020 balances on the summary we used in procedure 3. The following loans were overstated in the summary: OWDA Loan #3985 by \$1,739, OWDA Loan #4667 by \$31,299, OWDA Loan #7046 by \$9,286, OPWC Loan #CQ51V by \$1,904, and OPWC Loan #CQ11J by \$3,138.

Issue	Principal outstanding as of December 31, 2019 (Restated*):
Sewer Mortgage Revenue Bonds	\$494,400
OWDA Loan #3985	\$71,087
OWDA Loan #4667	\$1,380,551
OWDA Loan #7046	\$640,659
OPWC Loan #CQ51V	\$64,731
OPWC Loan #CQ11J	\$53,338
OPWC Loan #CQ46W	\$20,686

* OPWC Loan #CQ38U is restated above to \$0.

2. We inquired of management, and inspected the Receipt Export Reports and Payment Export Reports for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. On the 2021 summary, the payments were understated by \$93 for OWDA Loan #3985, \$478 for OWDA Loan #4667, and \$149 for OWDA Loan #7046. On the 2020 summary, the payments were understated by \$88 for OWDA Loan #3985, \$471 for OWDA Loan #4667, \$146 for OWDA Loan #7046, \$646 for OPWC Loan #CQ46W, and overstated by \$1,904 for OPWC Loan #CQ51V. There were no debt issuances in 2021 or 2020.

3. We obtained a summary of bonds and loans debt activity for 2021 and 2020 and agreed principal and interest payments from the related debt amortization schedules to the Street Levy, Water Operating and Sewer Debt fund payments reported in the Payment Export Reports. See the table below for exceptions noted. We also compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.

2021						
Issue	Fund	Code per Village	Amount per UAN	overstated (understated)	Proper Code	Amount per Amortization Schedule
Sewer Mortgage Revenue Bonds	Sewer Debt	Principal	\$ 26,000	\$ (2,500)	Principal	\$ 28,500
		Interest	\$ 28,207	\$ 2,500	Interest	\$ 25,707
OWDA Loan #3985	Water Operating	OOD**	\$ 6,454	\$ 2,662	Principal	\$ 3,792
				\$ (2,662)	Interest	\$ 2,662
OWDA Loan #4667	Water Operating	OOD**	\$ 83,777	\$ 19,519	Principal	\$ 64,258
				\$ (19,519)	Interest	\$ 19,519
OWDA Loan #7046	Water Operating	OOD**	\$ 28,777	\$ 9,689	Principal	\$ 19,088
				\$ (9,689)	Interest	\$ 9,689
OPWC Loan #CQ11J	Water Operating	OOD**	\$ 6,275	\$ -	Principal	\$ 6,275
OPWC Loan #CQ46W	Street Levy	Transportation	\$ 1,293	\$ -	Principal	\$ 1,293

2020						
Issue	Fund	Code per Village	Amount per UAN	overstated (understated)	Proper Code	Amount per Amortization Schedule
Sewer Mortgage Revenue Bonds	Sewer Debt	Principal	\$ 26,000	\$ (1,000)	Principal	\$ 27,000
		Interest	\$ 28,192	\$ 1,000	Interest	\$ 27,192
OWDA Loan #3985	Water Operating	OOD**	\$ 6,417	\$ 2,808	Principal	\$ 3,609
				\$ (2,808)	Interest	\$ 2,808
OWDA Loan #4667	Water Operating	OOD**	\$ 83,776	\$ 20,472	Principal	\$ 63,304
				\$ (20,472)	Interest	\$ 20,472
OWDA Loan #7046	Water Operating	OOD**	\$ 28,777	\$ 9,985	Principal	\$ 18,792
				\$ (9,985)	Interest	\$ 9,985
OPWC Loan #CQ51V	Street Levy	Transportation	\$ 64,731	\$ -	Principal	\$ 64,731
OPWC Loan #CQ11J	Water Operating	OOD**	\$ 6,275	\$ -	Principal	\$ 6,275
OPWC Loan #CQ46W	Street Levy	Transportation	\$ 1,293	\$ -	Principal	\$ 1,293

** Other Operating Disbursements

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Wage Detail Reports and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, and State income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.

The Village was unable to provide retirement system and state income tax withholding authorization forms for the employees tested; however amounts were withheld.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record. We found no exceptions.
 - c. We 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, 2021 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2021. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 18, 2022	December 31, 2021	\$1,674	\$1,674
State income taxes	January 15, 2022	December 31, 2021	\$265	\$265
OPERS retirement	January 30, 2022	December 31, 2021	\$2,568	\$2,568
City of Lancaster income tax	January 18, 2022	December 31, 2021	\$79	\$79
Village of Amanda income tax	January 18, 2022	December 31, 2021	\$107	\$107
Village of Stoutsville income tax	January 18, 2022	December 31, 2021	\$34	\$34
Amanda-Clearcreek Local School District income tax	January 18, 2022	December 31, 2021	\$124	\$124
Lancaster City School District income tax	January 18, 2022	December 31, 2021	\$68	\$68

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Payment Export Reports for the year ended December 31, 2021 and 10 from the year ended 2020 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 Export 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 § 5705.41(D). We found ten instances in 2021 and ten in 2020 where disbursements requiring certification were not certified. While purchase orders were issued before the invoice date in all circumstances, none were signed. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General, Federal Grants and Sewer Reserve funds as recorded in the Appropriation Status Report. Expenditures did not exceed appropriations.
2. We inspected interfund transfers from 2021 and 2020 Revenue Status Reports and Appropriation Status Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Reports for the years ended December 31, 2021 and 2020 for negative cash fund balance. Ohio Rev. Code § 5705.10(l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected the one public records request from the engagement period and inspected the request to determine the following:
 - a. The Village was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - b. The Village did not have any denied public records requests during the engagement period.
 - c. The Village did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Village had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Village's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Village's poster describing their Public Records Policy was not displayed conspicuously in all branches of the Village as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission, noting the Village's Records Commission did not meet during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found four council members that this requirement would have been applicable for during the engagement period that were unable to provide proof of attendance.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Contract Compliance

1. We inspected the Minutes and Payment Export Reports and identified the Village had expenditures subject to competitive bidding. We found no exceptions.
2. We selected one contract over \$50,000 for 2021 and one for 2020 and
 - a. We inspected the contract and other bids for the contracted expenditure and determined:
 - i. The Village accepted the lowest bid and met the requirements of Ohio Rev. Code § 735.05.
 - ii. No bid splitting occurred
 - iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
 - iv. No apparent interest in the contract by a public official occurred.We were unable to find approval of the contract by the legislative authority in a public meeting.
 - b. We inspected the advertisements of the proposals for bids in the newspaper and on the Village website and determined they were made as required by Ohio Rev. Code § 731.14. We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires villages 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their 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, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village'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.

We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Julian & Grube, Inc.
August 18, 2022

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF AMANDA

FAIRFIELD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/13/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov