



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Perry Township
Franklin County
7125 Sawmill Road
Dublin Ohio 43016

We have performed the procedures enumerated below, with which the Board of Trustees and the management of *Perry Township, Franklin County, Ohio* (The Township) 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, 2012 and 2011, 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. We tested the mathematical accuracy of the December 31, 2012 and December 31, 2011 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2010 balances in the prior year audited statements. We will also agree the January 1, 2012 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2011 balances in the Fund Ledger Report. We found no exceptions
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2012 and 2011 fund cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2012 bank account balances with the financial institution's website. We will also agree the confirmed balances to the amounts appearing in the December 31, 2012 bank reconciliation without exception. We found no exceptions.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2012 bank reconciliation:
 - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We found no exceptions.

Cash and Investments (Continued)

6. We selected five reconciling credits (such as deposits in transit) haphazardly from the December 31, 2012 bank reconciliation:
 - a. We traced each credit to the subsequent January bank statement. We found no exceptions
 - b. We agreed the credit amounts to the Receipts Register. We found no exceptions.
7. We tested interbank account transfers occurring in December of 2012 and 2011 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.
8. We tested investments held at December 31, 2012 and December 31, 2011 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2012 and one from 2011:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Receipt Register Report. The amounts agreed.
 - b. We determined whether the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions
2. We scanned the Receipt Register Report to determine whether it included two real estate tax receipts for 2012 and 2011. We found no exceptions.
3. We selected four receipts from the State Distribution Transaction Lists (DTL) from 2012 and five from 2011.
 - a. We compared the amount from the above report to the amount recorded in the Receipt Register Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. We noted no debt outstanding as of December 31, 2012.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2012 and one payroll check for five employees from 2011 from the Expenditure Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Expenditure Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. 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 employees' personnel files. We also determine 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, 2012 to determine whether 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 of 2011. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Taxes withheld	January 31, 2013	January 15, 2013	\$6, 358	\$6,358
State income taxes	January 15, 2013	January 15, 2013	\$1,297.36	\$1,297.36
Local income tax	January 15, 2013	January 15, 2013	\$1,029.79	\$1,029.79
OPERS Employee Share Retirement	January 30, 2013	January 15, 2013	\$5,158.89	\$5,158.89
Aflac	November 25, 2012	November 30, 2012	\$289.40	\$289.40
Ohio Deferred Compensation	December 28, 2012	December 14, 2012	\$1,702.50	\$1,702.50
Employer Share OPERS	January 30, 2013	January 15, 2013	\$7, 521.33	\$7,521.33
CME Deductions	N/A	January 15, 2013	\$620.00	\$620.00
Chapter 13 Standing Trustee	N/A	November 30, 2012	\$964.62	\$964.62

N/A- Both of these are a standard deduction which are taken from individuals check each time and does not have a "due date".

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expenditure Report for the year ended December 31, 2012 and ten from the year ended 2011 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 Expenditure 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 Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total *Amended Official Certificate of Estimated Resources* required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Receipt Report for the General, Road and Bridge and Police Operation funds for the years ended December 31, 2012 and 2011. We found no exceptions.
2. We scanned the appropriation measures adopted for 2012 and 2011 to determine whether, for the General, Road and Bridge and Police Operation, the Trustees appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Appropriation Status Report for 2012 and 2011 for the following funds: General, Road and Bridge and Police Operation funds. We found no exceptions.
4. We compared total appropriations to total certified resources for the General, Road and Bridge and Police Operation funds for the years ended December 31, 2012 and 2011 to determine compliance with Ohio Rev. Code Sections 5705.36 (A) (5) and 5705.39. We found no exceptions.
5. We compared total expenditures to total appropriations for the years ended December 31, 2012 and 2011 for the General, Road and Bridge and Police Operation funds as recorded in the Appropriation Status Report to determine compliance with 5705.41(B). We found no exceptions.
6. We scanned the Receipt Report for evidence of new restricted receipts requiring a new fund during December 31, 2012 and 2011 to determine compliance with 5705.09. We also inquire of management regarding whether the Township received new restricted receipts. We found no exceptions.
7. We scanned the 2012 and 2011 Receipts Reports and Appropriation Status Reports for evidence of interfund transfers exceeding \$15,000 which Ohio Rev. Code Sections 5705.14 - .16 restrictions prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas. We found no exceptions.
8. We inquired of management and scanned the Appropriation Status Reports to determine whether the Township elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We found no exceptions.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Payment Register Detail Report for the years ended December 31, 2012 and 2011 to determine if the township proceeded by force account (i.e. used its own employees) to maintain or repair roads (cost of project \$15,000-\$45,000) or to construct or reconstruct township roads (cost of project \$5,000-\$15,000/per mile) for which Ohio Rev. Code Section 5575.01 requires the county engineer to complete a force account project assessment form (i.e., cost estimate).

We found no exceptions.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Township'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 Township, 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 initial "D".

Dave Yost
Auditor of State

September 5, 2013

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PERRY TOWNSHIP

FRANKLIN 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 8, 2013**