

**VILLAGE OF NORTH ROBINSON**

**CRAWFORD COUNTY**

**JANUARY 1, 2012 TO DECEMBER 31, 2013  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Village Council  
Village of North Robinson  
2490 Morton Drive  
North Robinson, Ohio 44827

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Village of North Robinson, Crawford County, prepared by Holbrook & Manter, for the period January 1, 2012 through December 31, 2013. 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 North Robinson is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost  
Auditor of State

August 1, 2014

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

Village of North Robinson  
Crawford County  
North Robinson, Ohio

We have performed the procedures enumerated below, with which the Village Council and Mayor, and the management of the Village of North Robinson (the Village) and the Auditor of State have agreed, solely to assist the Council and Mayor in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2013 and 2012, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management, the Mayor and / or the Council 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, 2013 and 2012 bank reconciliations.
  - No exceptions were noted during the testing of the bank reconciliations.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2011 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We also agreed the January 1, 2013 beginning fund balances recorded in the Fund Leger Report to the December 31, 2012 balances in the Fund Ledger Report.
  - No exceptions were noted during the testing of beginning fund balances.

### **Cash and Investments (continued)**

3. We agreed the totals per the bank reconciliations to the December 31, 2013 and 2012 fund cash balances reported in the Fund Ledger Reports.
  - The amounts agreed from the bank reconciliation to the Fund Ledger Report.
4. We confirmed the December 31, 2013 and 2012 bank account balances with the Village's financial institution and agreed the confirmed balances to the amounts appearing in the December 31, 2013 and 2012 bank reconciliations.
  - The confirmed balances on the checking account agreed to those amounts within the bank reconciliation for 2012, however; we noted one check that was outstanding at December 31, 2013 that was not included in the 2013 outstanding check listing causing a difference of \$91 from the confirmed bank balance.
5. We selected the only reconciling debit (such as outstanding checks) from the December 31, 2013 bank reconciliation and traced the debit to the subsequent January bank statement. We also traced the amount and date to the check register, to determine that the debit was dated prior to December 31.
  - We found that the Village did not list any outstanding checks, however; we noted one outstanding check for \$91 that should have been listed as an outstanding check at December 31, 2013.

### **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 2013 and one from 2012 and traced the gross receipts from the *Statement* to the amount recorded in the Receipt Register Report, determined whether the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10, and determined whether the receipt was recorded in the proper year.
  - We found no exceptions during our testing of the property tax receipts.
2. We scanned the Receipt Register Report to determine whether it included two real estate tax receipts for 2013 and 2012.
  - We noted the Receipts Register Report included the proper number of tax receipts for each year.
3. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2013 and all three receipts from 2012 and compared the amount from the DTL to the amount recorded in the Receipt Register Report. We also determined whether these receipts were allocated to the proper funds and whether the receipts were recorded in the proper year.
  - We found no exceptions during our testing of the State receipts.

**Property Taxes, Intergovernmental and Other Confirmable Cash Receipts (continued)**

4. We also selected five receipts from the County Auditor's DTLs from 2013 and five from 2012 and compared the amount from the DTL to the amount recorded in the Receipt Register Report. We also determined whether these receipts were allocated to the proper funds and whether the receipts were recorded in the proper year.
  - We found no exceptions when comparing the County confirms to the Receipt Register Report.

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the Receipt Ledger Report and Expense Ledger Report for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012.
  - We noted no new debt issuances or any debt payment activity during 2013 or 2012.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2013 and one payroll check for five employees from 2012 from the Payroll Summary Report and tested the following attributes:
  - We compared the hours and pay rate, or salary recorded in the Payroll Summary Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
  - We recomputed gross and net pay and agreed it to the amount recorded in the payroll register.
  - We determined whether the fund and account codes to which the check was posted was reasonable based on the employees' duties as documented in the minute record and time records and determined whether the payment was posted to the proper year.
  - No exceptions were noted during our testing of payroll cash disbursements.

**Payroll Cash Disbursements (continued)**

2. For any new employees selected in step 1 we determined whether the following information in the minute record was consistent with the information used to compute gross and net pay related to this check:

- Name
  - Authorized salary or pay rate
  - Department and fund to which the check should be charged
  - Retirement system participation and payroll withholding
  - Federal, State & Local income tax withholding authorization and withholding
  - Any other deduction authorizations (deferred compensation, etc.)
- 
- No exceptions were noted during our testing of payroll cash disbursements for new employees selected.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2013 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 2013. We noted the following:

<b>Withholding</b> (Plus employer share where applicable)	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income tax & Medicare	January 31, 2014	December 9, 2013	356.11	356.11

- No exceptions were noted during the testing of the withholdings and all payments tested were made timely. However, we noted that no state withholdings were reported or paid at the end of the year. After further discussion with the Fiscal Officer, it was noted that state wages were not reported within the state wage box on the W-2 and W-3 and the Village does not withhold for state taxes. The Village holds each individual responsible for their own tax implications from the state wages earned.

**Non-Payroll Cash Disbursements**

1. From the Expense Ledger Report, we re-footed checks recorded as General Fund disbursements for security of persons and property, and checks recorded as transportation in the Street Construction Maintenance and Repair Fund for 2013.

- We found no exceptions when re-footing checks recorded.



### **Non-Payroll Cash Disbursements (continued)**

2. We haphazardly selected ten disbursements from the *Payment Register Detail Report* for the year ended December 31, 2013 and ten from the year ended 2012 and determined the following:
  - The disbursements were for a proper public purpose.
  - 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 Register Detail Report and to the names and amounts on the supporting invoices.
  - The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used.
  - 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 when testing disbursements.

### **Compliance-Budgetary**

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources* required by Ohio Rev. Code Section 5705.36 (A)(1) to the amounts recorded in the Receipt Ledger Report for the General Fund, Street Construction Maintenance and Repair Fund, and the State Highway Improvement Fund for the years ended December 31, 2013 and 2012.
  - We noted that the Village does not list estimated receipts in their Receipt Ledger Report. The fiscal officer should periodically compare amounts recorded in the Receipt Ledger Report to amounts recorded on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the Council may be using inaccurate information for budgeting and to monitor spending.
2. We scanned the appropriation measures adopted for 2013 and 2012 to determine whether, for the General Fund, Street Construction Maintenance and Repair Fund, and the State Highway Improvement Fund the Council 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 when scanning appropriation measures to determine that each department had personal services appropriated separately.

**Compliance-Budgetary (continued)**

3. We compared total appropriations required by Ohio Rev. Code Section 5705.38 and 5705.40 to the amounts recorded in the Expense Ledger Report for 2013 and 2012 for the following funds: the General Fund, Street Construction Maintenance and Repair Fund, and the State Highway Improvement Fund.
  - The amounts on the appropriation resolutions agreed to the amounts recorded in the Expense Ledger Report.
4. Ohio Rev. Code Section 5705.36 (A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General Fund, Street Construction Maintenance and Repair Fund, and the State Highway Improvement Fund for the years ended December 31, 2013 and 2012.
  - We noted no funds for which appropriations exceeded certified resources.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2013 and 2012 for the General Fund, Street Construction Maintenance and Repair Fund, and the State Highway Improvement Fund, as recorded in the Appropriation Status Report.
  - We noted no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We scanned the Receipts Register Report for evidence of new restricted receipts requiring a new fund during December 31, 2013 and 2012. We also inquired of management regarding whether the Village received new restricted receipts.
  - We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the Village to establish a new fund.
7. We scanned the 2013 and 2012 Receipt Ledger Reports and Expense Ledger Reports for evidence of interfund transfers which Ohio Rev. Code Sections 5705.14 -.16 restrict.
  - We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas. No exceptions were noted.
8. We inquired of management and scanned the Expense Ledger Reports to determine whether the Village elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13.
  - We noted the Village did not establish these reserves; therefore, no exceptions were noted.

### Compliance-Budgetary (continued)

9. We scanned the Cash Summary by Fund Report for the years ended December 31, 2013 and 2012 for negative cash fund balance. Ohio Rev. code Section 5705.10 (I) provides that money paid into a fund must be used for the purpose for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to over the expenses of another.
  - We noted no funds having a negative cash fund balance.

### Compliance-Contracts & Expenditures

1. We inquired of management and scanned the Expense Ledger Report for the years ended December 31, 2013 and 2012 to determine if the Village 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 village 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 identified no projects requiring the county engineer to complete a force account cost estimate.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we preformed 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, the Auditor of State, and others within the Village, and is not intended to be, and should not be used by anyone other than these specified parties.

*Shulbrook & Mante*

Certified Public Accountants

June 9, 2014  
Marion, Ohio

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# Dave Yost • Auditor of State

**VILLAGE OF NORTH ROBINSON**

**CRAWFORD 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  
AUGUST 14, 2014**