



Dave Yost • Auditor of State



TUSCARAWAS COUNTY PUBLIC LIBRARY  
TUSCARAWAS COUNTY

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

Tuscarawas County Public Library  
Tuscarawas County  
121 Fair Avenue NW  
New Philadelphia, Ohio 44663

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Tuscarawas County Public Library, Tuscarawas County, Ohio (the Library), 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, 2014 and 2013, 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, 2014 and December 31, 2013 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2013 beginning fund balances recorded in the Financial Statement Report to the December 31, 2012 balances in the Financial Statement Report for the period ended December 31, 2012. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Financial Statement Report to the December 31, 2013 balances in the Financial Statement Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2014 and 2013 fund cash balances reported in the Financial Statement Report. The amounts agreed.
4. We confirmed the December 31, 2014 bank account balances with the Library's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2014 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2014 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, to determine the debits were dated prior to December 31. We noted no exceptions.

### **Cash and Investments (Continued)**

6. We selected all reconciling credits (such as deposits in transit) haphazardly from the December 31, 2014 bank reconciliation:
  - a. We traced each credit to the subsequent January or March bank statement. We found no exceptions.
  - b. We agreed the credit amounts to the Receipts Detail Report or the payroll clearing account bank statement. Each credit was recorded as a December receipt or a refund to the payroll clearing account for the same amount recorded in the reconciliation.
7. We tested interbank account transfers occurring in December of 2014 and 2013 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, 2014 and December 31, 2013 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We noted no exceptions.

### **Public Library Fund Receipts**

We selected two Public Library Fund (PLF) receipts from the County Auditor Non-Payroll Disbursements with Description Report from 2014 and two from 2013.

- a. We compared the amount from the County Auditor Non-Payroll Disbursements with Description Report to the amount recorded in the Detail Revenue Transactions Report. The amounts agreed.
- b. We determined whether these receipts were posted to the General Fund. We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
- d. We scanned the Detail Revenue Transactions Report to determine whether it included one PLF receipt per month for 2014 and 2013. 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 2014 and one from 2013
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Detail Revenue Transaction Report. The amounts agreed.
  - b. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Detail Revenue Transactions Report to determine whether it included two real estate tax receipts for 2014 and 2013. We noted the Detail Revenue Transactions Report included the proper number of tax receipts for each year.
3. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2014 and 2013. We also selected all receipts from the County Auditor's Non-Payroll Disbursements with Description Report from 2014 and 2013.
  - a. We compared the amount from the above reports to the amount recorded in the Detail Revenue Transaction Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.

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

- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2012.
2. We inquired of management, and scanned the Detail Revenue Transaction Report and Expense by Account Report for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances, nor any debt payment activity during 2014 or 2013.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Payroll Detail Check Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Detail Check Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions
  - b. 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 Library's salary schedule. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files was consistent with the information used to compute gross and net pay related to this check:
  - a. Name.
  - b. Authorized salary or pay rate.
  - c. Department(s) and fund(s) to which the check should be charged.
  - d. Retirement system participation and payroll withholding.
  - e. Federal, State & Local income tax withholding authorization and withholding.
  - f. Any other deduction authorizations (deferred compensation, etc.).

We found no exceptions related to steps a. – f. above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2014 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 2014. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	1/31/15	10/14/14 through 12/23/14	\$22,388	\$22,640
State income taxes	1/15/15	1/15/15	\$1,119	\$1,119
Local income tax	1/30/15	1/26/15 through 1/29/15	\$3,343	\$3,343
OPERS retirement	1/30/15	1/30/15	\$19,603	\$19,603

### **Payroll Cash Disbursements (Continued)**

We agreed the \$252 paid in excess of amounts due for Federal income taxes above to a refund received by the Library on March 3, 2015. No exceptions were noted.

4. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Detail Check Register:
  - a. Accumulated leave records.
  - b. The employee's pay rate in effect as of the termination date.
  - c. The Library's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

### **Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Payment Register Vendor Report for the year ended December 31, 2014 and ten from the year ended 2013 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 Register Vendor 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.

### **Compliance – Budgetary**

1. We compared total appropriations required by Ohio Admin. Code § 117-8-02, to the amounts recorded in the Combined Appropriations column of the Monthly Financial Report for 2014 and 2013 for the following funds: General and Gifts, Grants and Scholarships. The amounts on the appropriation resolutions agreed to the amounts recorded in the Monthly Financial Report, except for the General Fund for 2014. The Combined Appropriations Column of the Monthly Financial Report recorded appropriations for the General Fund of \$2,125,632; however, the legislatively-approved appropriations for the General Fund were \$2,115,632. The Fiscal Officer should post all legislatively-approved amendments to the accounting system and periodically compare amounts recorded in the Combined Appropriations column of the Monthly Financial Report to amounts recorded on the Board of Trustees approved Appropriation Resolutions to assure they agree. If the amounts do not agree, the Board may be using inaccurate information for budgeting and monitoring purposes.
2. Ohio Admin. Code § 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total appropriations for the years ended December 31, 2014 and 2013 for the General and Connect Ohio Funds, as recorded in the Combined Appropriations column of the Monthly Financial Report. We noted no funds for which expenditures exceeded appropriations.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Library'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 Library, 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  
Columbus, Ohio

December 7, 2015

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# Dave Yost • Auditor of State

**TUSCARAWAS COUNTY PUBLIC LIBRARY**

**TUSCARAWAS 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  
DECEMBER 22, 2015**