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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Newark/Granville Community Authority
Licking County
130 North Granger Street
Granville, Ohio 43023-0417

We have performed the procedures enumerated below, with which the Community Authority members and the management of Newark/Granville Community Authority (the Authority) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2015 and 2014, 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

1. Granville Exempted Village School District is custodian for the Authority's deposits, and therefore the District's deposit and investment pool holds the Authority's assets. We compared the Authority's fund balance reported on its June 30, 2015 Fund Ledger Report to the balance reported in District's accounting records. The amounts agreed.
2. We agreed the July 1, 2014 beginning fund balance recorded in the Fund Ledger Report to the June 30, 2013 balance in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2015 beginning fund balance recorded in the Fund Ledger Report to the June 30, 2014 balance in the Fund Ledger Report. We found no exceptions.

Intergovernmental Cash Receipts

1. We selected a property tax assessment receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2015 and one from 2014:
 - a. We traced the gross receipts from the Statement to the amount recorded in the Revenue Ledger Report. We also traced the advances noted on the Statement to the Revenue Ledger Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.

Intergovernmental Cash Receipts (Continued)

2. We scanned the Revenue Ledger Report to determine whether it included two property tax assessment receipts plus advances for 2015 and 2014. We noted the Revenue Ledger Report included the proper number of tax receipts for each year.

Debt

1. The prior audit documentation disclosed no debt outstanding as of June 30, 2013.
2. We inquired of management, and scanned the Revenue Ledger Report and Appropriation Ledger Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Non-Payroll Cash Disbursements

1. We haphazardly selected eight disbursements from the Appropriate Ledger Report for the year ended June 30, 2015 and seven from the year ended 2014 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 Appropriation Ledger 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Community Authority'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 Community Authority, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

Columbus, Ohio

February 24, 2016



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NEWARK GRANVILLE COMMUNITY AUTHORITY

LICKING 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
MARCH 17, 2016**