

**PITT TOWNSHIP  
WYANDOT COUNTY, OHIO**

**AGREED UPON PROCEDURES**

**DECEMBER 31, 2014 and 2013**





# Dave Yost • Auditor of State

Board of Trustees  
Pitt Township  
14895 County Road 113  
Upper Sandusky, Ohio 43351

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Pitt Township, Wyandot County, prepared by Maloney + Novotny LLC, for the period January 1, 2013 through December 31, 2014. 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. Pitt Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 4, 2015

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Donald J. Wolf, CPA  
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G. Michael Dickey, CPA

### Independent Accountants' Report on Applying Agreed-Upon Procedures

Pitt Township  
Wyandot County, Ohio  
14895 County Road 113  
Upper Sandusky, Ohio 43351

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Pitt Township, Wyandot County, Ohio (the Township) and the Auditor of State 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 Fund Ledger Report to the December 31, 2012 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2013 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of December 31, 2014 and 2013 fund cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2014 bank account balance with the Township's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2014 bank reconciliation without exception.

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

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, 2014. We found no exceptions.
  
6. We tested investments held at December 31, 2014 and 2013 to determine that they:
  - a. Were of a type authorized by Ohio Revised Code (ORC) Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in ORC 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) from 2014 and one from 2013:
  - 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 funds as required by ORC 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.
  
2. We scanned the Receipt Register Report to determine whether it included two real estate tax receipts for 2014 and 2013. We noted the Receipt Register Report included the proper number of tax receipts for each year.
  
3. We selected all four receipts from the State Distribution Transaction Lists (DTL) from 2014 and five from 2013. We also selected five receipts from the County Auditor's DTLs from 2014 and five from 2013.
  - a. We compared the amount from the above reports to the amount recorded in the Receipt Register Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. From the prior audit documentation, we noted the following loans outstanding as of December 31, 2012. These amounts agreed to the Township's January 1, 2013 balances on the summary that we used in step 3.

Issue	Principal outstanding as of December 31, 2012
Commercial Savings Bank – Fire engine note	\$49,056
Commercial Savings Bank – Fire equipment note	\$11,568

2. We inquired of management and scanned the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of debt activity for 2014 and 2013 and agreed principal and interest payments from the related debt amortization schedules to the fire levy fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Township made the payments. We found no exceptions.

**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 Employee Detail Adjustment Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Adjustment Report to supporting documentation (timecard, legislatively or statutorily – approved rate or salary). We found no exceptions.
  - b. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the minute record or as required by statute. We also determined 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, 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 during 2014. We noted the following:

Withholding	Due Date	Date Paid	Amount W/H	Amount Paid
Federal Income Taxes & Medicare	January 31, 2015	December 29, 2014	2,682.99	2,682.99
State Income Taxes	January 31, 2015	December 29, 2014	218.97	218.97
School District Taxes	January 31, 2015	December 29, 2014	208.17	208.17
OPERS Retirement	January 31, 2015	December 27, 2014	998.02	998.02

### Payroll Cash Disbursements (Continued)

3. For the pay periods ended May 31, 2014 and September 30, 2013, we recomputed the allocation of the Boards' salaries to the General Fund and Gasoline Tax Fund per the Employee Detail Adjustment Report. We found no exceptions.
4. For the pay periods described in the preceding step, we traced the Fiscal Officer's and Boards' salary for time or services performed to supporting certifications the Revised Code requires. We found no exceptions.
5. We inquired of management and scanned the Payment Register Detail Report for the years ended December 31, 2014 and 2013 to determine if township employees and/or trustees were reimbursed for out-of-pocket insurance premiums. We noted no such reimbursements.

### Non-payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2014 and ten from the year ended December 31, 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 image 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. 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 ORC Section 5705.41(D). We found no exceptions.

### Compliance-Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources* (the *Certificate*) required by ORC Section 5705.36(A)(1), to the amounts recorded in the Revenue Status Report for the General Fund, Gasoline Fund and the Public Works Commission Capital Projects Fund for the year ended December 31, 2014 and for the General Fund, Gasoline Fund and Fire District Fund for the year ended December 31, 2013. The amounts agreed.
2. We scanned the appropriation measures adopted for 2014 and 2013 to determine whether, for the General Fund, Road and Bridge Fund and the Fire District Fund, the Trustees appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by ORC Section 5705.38(C). We found no exceptions.



**Compliance-Budgetary (Continued)**

3. We compared total appropriations required by ORC Section 5705.38 and 5705.40, to the amounts recorded in the Appropriation Status Report for the following funds: General Fund, Gasoline Tax Fund, and Fire District Fund for 2014 and General Fund, Motor Vehicle License Tax Fund and Road and Bridge Fund for 2013. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status Report.
4. ORC Sections 5705.36(A)(5) and 5705.39 prohibit appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General Fund, Gasoline Tax Fund, and Fire District Fund for the year ended December 31, 2014 and General Fund, Motor Vehicle License Tax Fund and Road and Bridge Fund for the year ended December 31, 2013. We noted no funds for which appropriations exceeded certified resources.
5. ORC Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for General Fund, Gasoline Tax Fund, and Fire District Fund for the year ended December 31, 2014 and General Fund, Motor Vehicle License Tax Fund and Road and Bridge Fund for the year ended December 31, 2013 as recorded in the Appropriation Status Report. We noted no funds for which expenditures exceeded appropriations.
6. ORC Section 5705.09 requires establishing separate funds to segregate externally – restricted resources. We scanned the Receipt Register Report for evidence of new restricted receipts requiring a new fund during December 31, 2014 and 2013. We also inquired of management regarding whether the Township received new restricted receipts. The Township established the FEMA Fund during 2013 to segregate Federal Emergency Management Assistance receipts and disbursements, in compliance with ORC Section 5705.09 and 2 CFR Part 176.210.
7. We scanned the 2014 and 2013 Revenue Status Reports and Appropriation Status Reports for evidence of interfund transfers which ORC 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.
8. We inquired of management and scanned the Appropriation Status Reports to determine whether the Township elected to establish reserve accounts permitted by ORC Section 5705.13. We noted the Township did not establish these reserves.
9. We scanned the Cash Summary by Fund Report for the years ended December 31, 2014 and 2013 for negative cash fund balance. ORC 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund was established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having a negative cash fund balance.

**Compliance – Contracts and Expenditures**

We inquired of management and scanned the Payment Register Detail Report for the years ended December 31, 2014 and 2013 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 ORC 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 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, the Auditor of State and others within the Township and is not intended to be, and should not be used by anyone other than these specified parties.



Delaware, Ohio  
June 16, 2015



# Dave Yost • Auditor of State

**PITT TOWNSHIP**

**WYANDOT 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 18, 2015**