



Dave Yost • Auditor of State





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

Village of Uniopolis  
Auglaize County  
P.O. Box 67  
Uniopolis, Ohio 45888

Union Township  
Auglaize County  
19128 Miller Road  
Wapakoneta, Ohio 45895

We have performed the procedures enumerated below, as of January 16, 2015, for the period of January 1, 2013 through October 2, 2014, which were agreed to by the addressees, solely to assist you in the surrender of corporate powers of the Village of Uniopolis. The dissolution of the Village is the responsibility of the Village Fiscal Officer. 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 addressees. 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.

### Confirmation of Closure of Operations

1. We confirmed with the Auglaize County Board of Elections that the Village residents voted in favor of the Village to surrender its corporate powers and cease to exist in accordance with Ohio Rev. Code Section 703.20. The Village residents voted on November 5, 2013, to surrender its corporate powers.

### Bank Statement Reconciliation

1. We reviewed the latest available bank reconciliation (as of September 30, 2014), and performed the following procedures:
  - a. Confirmed the bank balance reconciliation amount presented with the appropriate depository. We found no exceptions.
  - b. Agreed reconciling items to supporting documentation. We found no exceptions.
  - c. Agreed the reconciled cash balance to the total balances in the Cash Summary by Fund Report. The amounts agreed.
  - d. Confirmed with the depository listed on the bank reconciliation that the bank balance was \$0 at the end of the month following the date the Village distributed all balances to the Township. The bank balance at October 10, 2014 was \$0; however, the bank balance at October 31, 2014 was \$14.46 due to a deposit. The remaining balance should be transferred to the Township.

### Bank Statement Reconciliation (Continued)

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 Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Fund Status Report to the December 31, 2013 balances in the Fund Status Report. We found no exceptions.

### Cash Receipts

1. We agreed all property tax receipts from the *Statement of Semiannual Apportionment of Taxes* (the Statement) to the proper fund postings in the Receipt Register Report as required by Ohio Rev. Code Sections 5705.05-06 and 5705.10. We found no exceptions.
2. We agreed all receipts from the State Distribution Transaction Lists (DTL) and from the Auglaize County Vendor Detail report to the fund posting in the Receipts Register Report. We determined whether these receipts were allocated to the proper funds. In 2014 and 2013, Excess IRP receipts were recorded in the General Fund instead of being allocated to the Street Fund and Highway Fund.

**Ohio Rev. Code § 5705.10(D)** states, in part, that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose. In 2014, Excess IRP receipts in the amount of \$33.28 were recorded in the General Fund instead of being allocated to the Street Fund and Highway Fund, in the amounts of \$30.78 and \$2.50, respectively. In 2013, Excess IRP receipts in the amount of \$30.08 were recorded in the General Fund instead of being allocated to the Street Fund and Highway Fund, in the amounts of \$27.82 and \$2.26, respectively.

The Township should determine the impact of these recording errors on their allocation of the balances from the Village's General Fund, Street Fund and Highway Fund.

### Sewer Operating Fund

1. We haphazardly selected 10 Sewer Operating Fund collection cash receipts from the year ended December 31, 2013 and 7 Sewer Operating Fund collection cash receipts from the period January 1, 2014 through October 2, 2014 recorded in the Receipt Register Report and determined whether the:
  - a. Receipted amount per the Receipt Register Report agreed to the amount recorded to the credit of the customer's account in the Utility Ledger. The amounts agreed.
  - b. Amount charged for the related billing period:
    - i. Agreed with the debit to accounts receivable in the Utility Ledger for the billing period. We found no exceptions.
    - ii. Complied with rates in force during the audit period. We found no exceptions.
  - c. Receipt was posted to the proper fund, and was recorded in the year received. We found no exceptions.
2. We read the Utility Ledger.
  - a. We noted that this report listed \$1,216.31 and \$922.40 of accounts receivable as of December 31, 2013 and October 2, 2014, respectively.
  - b. Of the total receivables reported in the preceding step, \$474.80 and \$171.92 were recorded as more than 90 days delinquent.

**Sewer Operating Fund (Continued)**

3. We read the Utility Ledger.
  - a. We noted that this report listed a total of \$5,970.46 and \$1,415.56 of non-cash receipts adjustments for the year ended December 31, 2013 and for the period January 1, 2014 through October 2, 2014, respectively.
  - b. We selected five non-cash adjustments from 2013 and three non-cash adjustments from the period January 1, 2014 through October 2, 2014, and noted that the Board of Public Affairs approved each adjustment.
4. We determined that the Township remitted the balance of the Sewer Operating Fund as of October 2, 2014 to the Auglaize County Engineer's Office.

**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 Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2013 through October 2, 2014 or debt payment activity during 2013 through October 2, 2014. We noted no new debt issuances or any debt payment activity during 2014 and 2013.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for two 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 code to which the check was posted were reasonable based on the employees' duties as documented in the minute record. 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 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:

<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	October 31, 2014	September 30, 2014	\$50.00	\$50.00
State income taxes	October 31, 2014	September 30, 2014	\$9.88	\$9.88
OPERS retirement	October 31, 2014	September 30, 2014	\$119.35	\$119.35
School District Income Tax	October 31, 2014	September 30, 2014	\$12.88	\$12.88

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

1. We haphazardly selected eight disbursements from the Payment Register Detail Report for the period January 1, 2014 through October 2, 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 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.
2. We inquired of the Village Fiscal Officer of the nature of any outstanding, unpaid obligations. There were no outstanding, unpaid obligations.
3. We agreed the payment of the Village book balance cash amounts and delivery of outstanding obligations list to Union Township, Auglaize County, as the final closure of account activity. We also agreed restricted fund balances of the Village to the appropriate fund posting in the Township's Receipt Register Report.

### **Capital Assets**

1. We determined that the Village has notified the Township of the location, description, and address of buildings, vehicles, and equipment to be transferred to the Township's ownership.

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 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 Village and Township, 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

January 16, 2015



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**VILLAGE OF UNIOPOLIS**

**AUGLAIZE 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  
FEBRUARY 17, 2015**