

**RIDGE TOWNSHIP
WYANDOT COUNTY, OHIO**

AGREED UPON PROCEDURES
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

WOLF, ROGERS, DICKEY & CO.
Certified Public Accountants



Dave Yost • Auditor of State

Board of Trustees
Ridge Township
3154 Township Hwy 95
Carey, Ohio 43316

We have reviewed the *Independent Accountants' Report of Applying Agreed-Upon Procedures* of Ridge Township, Wyandot County, prepared by Wolf, Rogers, Dickey & Co., for the period January 1, 2011 through December 31, 2012. Based upon this review, we have accepted these reports 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. Ridge 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

July 9, 2013

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Wolf, Rogers, Dickey & Co.

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Ridge Township
Wyandot County, Ohio
3154 Township Hwy 95
Carey, Ohio 43316

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Ridge 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, 2012 and 2011, 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, 2012 and December 31, 2011 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2010 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2012 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2011 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, 2012 and 2011 fund cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2012 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, 2012 bank reconciliation without exception.

Cash and Investments, continued

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2012 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, 2012. We found no exceptions.
6. We tested investments held at December 31, 2012 and 2011 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 2012 and one from 2011:
 - 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 2012 and 2011. We noted the Receipt Register Report included the proper number of tax receipts for each year.
3. We selected all three receipts from the State Distribution Transaction Lists (DTL) from 2012 and all three from 2011. We also selected five receipts from the County Auditor's DTLs from 2012 and five from 2011.
 - 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.
4. We confirmed the amount paid on behalf of the Township by the Ohio Public Works Commission for road work in 2011 to the memo receipt recorded by the Township. We found no exception.
 - a. We determined whether this receipt was allocated to the proper fund. We found no exception.
 - b. We determined whether the receipt was recorded in the proper year. We found no exception.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management and scanned the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issuances, nor any debt payment activity during 2012 or 2011.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2012 and one payroll check for five employees from 2011 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, 2012 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 2012. We noted the following:

Withholding	Due Date	Date Paid	Amount W/H	Amount Paid
Federal Income Taxes & Medicare	January 31, 2013	December 28, 2012	668.50	668.50
State Income Taxes	January 31, 2013	December 11, 2012	223.95	223.95
School District Taxes	January 31, 2013	December 11, 2012	198.93	198.93
OPERS Retirement	January 31, 2013	December 28, 2012	764.12	764.12

3. For the pay periods ended May 31, 2012 and November 30, 2011, 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.

Payroll Cash Disbursements, continued

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.

Non-payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2012 and ten from the year ended December 31, 2011 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. In 2011, the Payment Register Detail Report listed check number 5677 but the check that cleared the bank was number 5678, due to the check number 5677 being voided.
 - 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). In 2012, check number 5844 was charged against purchase order 64-2012. The purchase order was issued in a timely manner and contained the signatures of the Board, but did not include the signature of the Fiscal Officer.

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, Motor Vehicle License Tax, and the Gasoline Fund for the years ended December 31, 2012 and 2011. The amounts agreed.
2. We scanned the appropriation measures adopted for 2012 and 2011 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.
3. We compared total appropriations required by ORC Section 5705.38 and 5705.40, to the amounts recorded in the Appropriation Status Report for 2012 and 2011 for the following funds: General Fund, Road and Bridge Fund, and Fire District Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status Report.

Compliance-Budgetary, continued

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 the Motor Vehicle License Tax Fund for the years ended December 31, 2012 and 2011. 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 the years ended December 31, 2012 and 2011 for the General Fund, Gasoline Tax Fund and the Motor Vehicle License Tax Fund 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, 2012 and 2011. We also inquired of management regarding whether the Township received new restricted receipts. We noted no evidence of new restricted receipts for which ORC Section 5705.09 would require the Township to establish a new fund.
7. We scanned the 2012 and 2011 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.

Compliance – Contracts and Expenditures

1. We inquired of management and scanned the Payment Register Detail Report for the years ended December 31, 2012 and 2011 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.

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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.

Wolf, Rogers, Dickey & Co.
Wolf, Rogers, Dickey & Co.
Certified Public Accountants

May 29, 2013



Dave Yost • Auditor of State

RIDGE 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
JULY 23, 2013