



Dave Yost • Auditor of State



CLAYMONT PUBLIC LIBRARY  
TUSCARAWAS COUNTY

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

Claymont Public Library  
Tuscarawas County  
215 East Third Street  
Uhrichsville, Ohio 44683

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Claymont 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, 2013 and 2012, 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, 2013 and December 31, 2012 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2011 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2012 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2013 and 2012 fund cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2013 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, 2013 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2013 bank reconciliation:
  - a. We traced each debit to the subsequent 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.

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

6. We inspected the Fund Status Report to determine whether the Finding For Adjustment identified in the prior audit report due from the General Fund, payable to the Capital Projects Fund, was properly posted to the report. We found no exceptions.
7. We tested investments held at December 31, 2013 and December 31, 2012 to determine that they
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

### **Public Library Fund Receipts**

We selected two Public Library Fund (PLF) receipts from the Tuscarawas County AP Disbursements with Description and Account Name Reports from 2013 and two from 2012.

- a. We compared the amount from the Tuscarawas County AP Disbursements with Description and Account Name Reports to the amount recorded in the Receipt Register 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 Receipt Register Report to determine whether it included one PLF receipt per month for 2013 and 2012 with the exception of July 2012 which had two receipts. This occurred as the County Auditor made a correction in July 2012 and sent two disbursements to the Library.

### **Other Confirmable Cash Receipts**

We confirmed the amounts paid from Westfield Insurance to the Library during 2012 to supporting documentation. We found no exceptions.

- a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
- b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2011.
2. We noted no new debt issuances or any debt payment activity during 2013 and 2012.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2013 from the Wage Detail Report and one payroll check for five employees from 2012 from the Employee Detail Adjustment Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report and the Employee Detail Adjustment Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found one instance where an employee's timecard was not signed by their supervisor.

**Payroll Cash Disbursements (Continued)**

- b. This employee's hours are documented through a time clock system; therefore, it is unlikely that an error occurred with the hours paid. However, all timecards should be authorized by the appropriate supervisor. Because we did not test all timecards, our report provides no assurance whether or not other similar errors occurred.
  - c. 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 minutes record. 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 and minute record 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, 2013 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 2013. 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	1/31/14	12/30/13	\$1,294	\$1,294
State income taxes	1/15/14	12/31/13	\$235	\$235
Village of Dennison income tax	1/31/14	12/31/13	\$79	\$79
City of Uhrichsville income tax	1/31/14	12/31/13	\$126	\$126
OPERS retirement	1/30/14	12/31/13	\$2,672	\$2,672

**Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Payments Report for the year ended December 31, 2013 and ten from the Payment Register Report for the year ended 2012 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 Payments Report and the Payment Register Report for 2013 and 2012, respectively, 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 Section 117-8-02, to the amounts recorded in the Appropriation Status Report for 2013 and the amounts received in the Comparison of Budget and Appropriated Report for 2012 for the following funds: The General Fund and Capital Projects Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status Report and the Comparison of Budget and Appropriated Report in 2013 and 2012, respectively.
2. Ohio Admin. Code Section 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total appropriations for the years ended December 31, 2013 and 2012 for the General and Capital Projects funds, as recorded in the Appropriation Status Report and the Comparison of Disbursements / Encumbrances with Expenditure Authority Report for 2013 and 2012, respectively. 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.



**Dave Yost**  
Auditor of State

Columbus, Ohio

March 24, 2014





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CLAYMONT 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  
APRIL 8, 2014