



**PICKAWAY COUNTY DISTRICT PUBLIC LIBRARY  
PICKAWAY COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**



**Dave Yost • Auditor of State**



PICKAWAY COUNTY DISTRICT PUBLIC LIBRARY  
PICKAWAY COUNTY

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

Board of Trustees  
Pickaway County District Public Library  
Pickaway County  
1160 North Court Street  
Circleville, Ohio 43113

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Pickaway County District Public Library (the Library) 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, 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 CMI Year to Date Fund 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 CMI Year to Date Fund Report to the December 31, 2012 balances in the CMI Year to Date Fund 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 CMI Year to Date Fund Report. The amounts agreed.
4. We confirmed two of the December 31, 2013 certificate of deposit balances with the Library's financial institutions. We found no exceptions. We also observed the year-end bank balances on the financial institution's website for the remaining bank and certificate of deposit accounts. The balances agreed. 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 January bank statement. We found no exceptions.

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

- 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.
6. We selected the one reconciling credit (such as deposits in transit) from the December 31, 2013 bank reconciliation:
  - a. We traced the credit to the subsequent January bank statement. We found no exceptions.
  - b. We agreed the credit amount to the CMI Receipt Pay-in Transaction Listing. The credit was recorded as a December receipt for the same amount recorded in the reconciliation.
7. We tested interbank account transfers occurring in December of 2013 and 2012 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.
8. 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 County Distribution Transaction Lists from 2013 and two from 2012.

- a. We compared the amount from the County Distribution Transaction Lists to the amount recorded in the CMI Receipt Pay-in Transaction Listing 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 CMI Receipt Pay-in Transaction Listing Report to determine whether it included one PLF receipt per month for 2013 and 2012. We found no exceptions.

### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the CMI Receipt Pay-In Transaction Listing Report and the CMI Expense Detail Report for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no new debt issuances or any debt payment activity during 2013 or 2012.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2013 and one payroll check for five employees from 2012 from the Payroll Detail History Report and:

**Payroll Cash Disbursements (Continued)**

- a. We compared the hours and pay rate, or salary recorded in the Payroll Detail History Report to supporting documentation (timecard, Board approved pay schedules). We found no exceptions.
  - b. 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 employees' job descriptions. 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, 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	January 31, 2014	January 6, 2014	\$20,266	\$20,266
State income taxes	January 15, 2014	December 27, 2013	1,052	1,052
Local income tax (Circleville / Ashville)	January 31, 2014	December 27, 2013	897	897
OPERS retirement	January 30, 2014	December 27, 2013	13,028	13,028
Local Income Taxes	January 15, 2014	December 27, 2013	545	545

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Detail History Report:
- a. Accumulated leave records.
  - b. The employee's pay rate in effect as of the termination date.
  - c. The Library's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

**Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Check Register / Expense Detail Report for the year ended December 31, 2013 and ten from 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 Check Register / Expense 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.

### **Compliance – Budgetary**

1. We compared total appropriations (plus amendments) required by Ohio Admin. Code Section 117-8-02, to the amounts recorded in the CMI Combined MTD/YTD Expense Report for 2013 and 2012 for the following funds: General Fund and Capital Improvement Fund. The amounts on the appropriation resolutions (plus amendments) agreed to the amounts recorded in the CMI Combined MTD/YTD Expense Report.
2. Ohio Admin. Code Section 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total appropriations (plus amendments) for the years ended December 31, 2013 and 2012 for the General Fund and Capital Improvement Fund, as recorded in the CMI Combined MTD/YTD Expense Report. 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

July 14, 2014





# Dave Yost • Auditor of State

PICKAWAY COUNTY DISTRICT PUBLIC LIBRARY

PICKAWAY 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 12, 2014