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# PERRY & Associates

Certified Public Accountants, A.C.

**SALEM TOWNSHIP  
SHELBY COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2016 and 2015**

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# Dave Yost • Auditor of State

Board of Trustees  
Salem Township  
P.O. Box 187  
Port Jefferson, OH 45360

We have reviewed the Independent Accountants' Report on Applying Agreed-Upon Procedures of Salem Township, Shelby County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2015 through December 31, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

## **Fiscal Officer (Denise Palmer) Finding for Recovery**

### **NONCOMPLIANCE / FINDING FOR RECOVERY – REPAID UNDER AUDIT**

Ohio Rev. Code Section 507.09(A)(2) provides, in part, in calendar year 2016, the township fiscal officer shall be entitled to compensation of thirteen thousand three hundred seventy dollars, in townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars.

Prior to Am. Sub. H.B. No. 64, Ohio Rev. Code Section 507.09(A)(4) provided, in part, the township fiscal officer was entitled to compensation of nine thousand nine hundred dollars, in townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, except as otherwise provided in division (D), which increased compensation each year beginning in calendar year 1999.

According to the Township's final amended official certificate of estimated resources for 2016 dated December 30, 2016, the Township's total 2016 budget was \$482,588.

The Township's Fiscal Officer, Denise Palmer, was re-elected during 2015 and began a new term April 1, 2016; therefore, the Fiscal Officer was eligible for the 2016 compensation rate provided in Rev. Code Section 507.09(A)(2) when the new term began April 1, 2016. As a result, the Township's Fiscal Officer should have been compensated an amount of \$3,183.25 (2015 quarterly compensation amount) for the first three months of 2016 and \$10,027.50 for the last nine months of 2016 based on the authorized quarterly compensation amount of \$3,342.50.

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This should have resulted in a total compensation of \$13,210.75. However, the Township's Fiscal Officer was actually compensated an amount of \$14,147.04 during 2016, which resulted in an overpayment of \$936.29.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against Fiscal Officer, Denise Palmer, and in favor of the Township's general fund, motor vehicle license tax fund, gasoline tax fund, and road and bridge fund, in the amounts of \$412, \$56, \$374, and \$94, respectively.

Repayment was made via check #8245 by Denise Palmer on June 28, 2017, in the amount of \$936. This amount was deposited by the Township and posted to the Township's accounting system on June 29, 2017 via receipt #41-2017.

### **Trustee (Richard Herrick) Finding for Recovery**

#### **NONCOMPLIANCE / FINDING FOR RECOVERY – REPAID UNDER AUDIT**

Ohio Rev. Code Section 505.24(A)(2) provides, in part, in calendar year 2016, each township trustee is entitled to compensation of forty-four dollars and fifty-seven cents per day for not more than two hundred days, in townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars.

Prior to Am. Sub. H.B. No. 64, Ohio Rev. Code Section 505.24(A)(4) provided, in part, each township trustee was entitled to compensation of thirty-three dollars per day for not more than two hundred days, in townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, except as otherwise provided in division (B), which increased compensation each year beginning in calendar year 1999.

According to the Township's final amended official certificate of estimated resources for 2016 dated December 30, 2016, the Township's total 2016 budget was \$482,588.

Richard Herrick, a Township Trustee, was in the middle of his elected term that will end December 31, 2017; therefore, the Trustee would be eligible for a new compensation rate provided in Rev. Code Section 505.24(A)(2) when a new term begins. As a result, the Trustee should have been compensated an amount of \$8,490 (2015 daily compensation amount for 200 days) for 2016. However, the Trustee was actually compensated an amount of \$9,003.96 during 2016, which resulted in an overpayment of \$513.96.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against Trustee, Richard Herrick, and in favor of the Township's general fund and gasoline tax fund, in the amounts of \$128 and \$385, respectively.

Repayment was made via check #5152 by Richard Herrick on July 1, 2017, in the amount of \$514. This amount was deposited by the Township and posted to the Township's accounting system on July 11, 2017 via receipt #45-2017.

**Trustee (Scott Platfoot) Finding for Recovery**

**NONCOMPLIANCE / FINDING FOR RECOVERY – REPAID UNDER AUDIT**

Ohio Rev. Code Section 505.24(A)(2) provides, in part, in calendar year 2016, each township trustee is entitled to compensation of forty-four dollars and fifty-seven cents per day for not more than two hundred days, in townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars.

Prior to Am. Sub. H.B. No. 64, Ohio Rev. Code Section 505.24(A)(4) provided, in part, each township trustee was entitled to compensation of thirty-three dollars per day for not more than two hundred days, in townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, except as otherwise provided in division (B), which increased compensation each year beginning in calendar year 1999.

According to the Township's final amended official certificate of estimated resources for 2016 dated December 30, 2016, the Township's total 2016 budget was \$482,588.

Scott Platfoot, a Township Trustee, was in the middle of his elected term that will end December 31, 2017; therefore, the Trustee would be eligible for a new compensation rate provided in Rev. Code Section 505.24(A)(2) when a new term begins. As a result, the Trustee should have been compensated an amount of \$8,490 (2015 daily compensation amount for 200 days) for 2016. However, the Trustee was actually compensated an amount of \$9,003.96 during 2016, which resulted in an overpayment of \$513.96.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against Trustee, Scott Platfoot, and in favor of the Township's general fund and gasoline tax fund, in the amounts of \$128 and \$385, respectively.

Repayment was made via check #2078 by Scott Platfoot on August 31, 2017, in the amount of \$514. This amount was deposited by the Township and posted to the Township's accounting system on August 31, 2017 via receipt #59-2017.

**Trustee (Daniel Knoop) Finding for Recovery**

**NONCOMPLIANCE / FINDING FOR RECOVERY – REPAID UNDER AUDIT**

Ohio Rev. Code Section 505.24(A)(2) provides, in part, in calendar year 2016, each township trustee is entitled to compensation of forty-four dollars and fifty-seven cents per day for not more

than two hundred days, in townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars.

According to the Township's final amended official certificate of estimated resources for 2016 dated December 30, 2016, the Township's total 2016 budget was \$482,588.

Daniel Knoop, a Township Trustee, began a new term effective January 1, 2016; therefore, the Trustee would be eligible for the 2016 compensation rate provided in Rev. Code Section 505.24(A)(2) when the new term began. As a result, the Trustee should have been compensated an amount of \$8,914 (2016 daily compensation amount for 200 days) for 2016. However, the Trustee was actually compensated an amount of \$9,003.96 during 2016, which resulted in an overpayment of \$89.96.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against Trustee, Daniel Knoop, and in favor of the Township's general fund and gasoline tax fund, in the amounts of \$22 and \$67.

Repayment was made via check #2040 by Daniel Knoop on July 1, 2017, in the amount of \$90. This amount was deposited by the Township and posted to the Township's accounting system on July 11, 2017 via receipt #44-2017.

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. Salem Township is responsible for compliance with these laws and regulations.



Dave Yost  
Auditor of State

September 14, 2017

**SALEM TOWNSHIP  
SHELBY COUNTY**

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

May 26, 2017

Salem Township  
Shelby County  
P.O. Box 187  
Port Jefferson, OH 45360

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of **Salem Township**, Shelby County (the Township) and the Auditor of State, on the receipts, disbursements and balances recorded in the Townships cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Township. The Township is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Township. 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 recalculated the December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements and Changes in Fund Balances to the December 31, 2014 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We noted a variance between the General and Special Revenue Funds due to an adjustment being made per the prior year Agreed-Upon Procedures Report. The total fund balances agreed. We also agreed the January 1, 2016 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements and Changes in Fund Balances to the December 31, 2015 balances in the Combined Statement of Receipts, Disbursements and Changes in Fund Balances. We noted a variance of \$119 due to excess receipts for the savings account in 2015. The error was corrected in 2016. We found no other exceptions.

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

3. We agreed the totals per the bank reconciliations to the total of the December 31, 2016 and 2015 fund cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2016 bank account balances with the Township's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2016 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2016 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. There were no exceptions.
6. We inspected investments held at December 31, 2016 and December 31, 2015 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.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We haphazardly selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2016 and one from 2015:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Revenue Ledger. The amounts agreed.
  - b. We inspected the Revenue Ledger to confirm the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We inspected the Revenue Ledger to confirm whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the Revenue Ledger to determine whether it included two real estate tax receipts for 2016 and 2015. The Revenue Ledger included the proper number of tax receipts for each year.
3. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2016 and all from 2015. We also haphazardly selected five receipts from the County Auditor's Appropriation History Report from 2016 and five from 2015.
  - a. We compared the amount from the above reports to the amount recorded in the Revenue Ledger. The amounts agreed.
  - b. We inspected the Revenue Ledger to determine that these receipts were allocated to the proper funds. We found no exceptions.
  - c. We inspected the Revenue Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and inspected the Revenue Ledger and Appropriation Ledger for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. We noted no new debt issuances or any debt payment activity during 2016 or 2015.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Wage Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions for 2015. In 2016, we noted the Township was not being paid correctly based on the Final Amended Certificate of Estimated Resources and the 2016 Ohio Township Compensation Chart. The Township's budget was between \$250,000 - \$500,000 budgetary bracket, but the Fiscal Officer and Trustees were being paid based on the \$500,000 - \$750,000 budgetary bracket with overpayments of \$936 for the Fiscal Officer, \$514 for two trustees, and \$90 for one trustee.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2016 to confirm 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 2016. 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	January 31, 2017	January 3, 2017	\$ 1,771.93	\$ 1,771.93
State income taxes	January 31, 2017	January 4, 2017	\$ 285.37	\$ 285.37
OPERS retirement	January 30, 2017	December 31, 2016	\$ 1,734.54	\$ 1,734.54

3. For the pay periods ended April 30, 2016 and July 31, 2015, we recomputed the allocation of the Fiscal Officer's and Boards' salaries to the General, Gasoline Tax, Motor Vehicle License Tax and Road and Bridge Funds per the Wage Detail 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 inspected the Payment Register Detail Report for the years ended December 31, 2016 and 2015 to determine if township employees and/or trustees were reimbursed for out-of-pocket insurance premiums. Insurance reimbursements made were in compliance with ORC 505.60 and 505.601 and federal regulations.

### Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2016 and ten from the year ended 2015 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. We found no exceptions.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found nine instances where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code Section 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

### Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue Status Report for the General, Motor Vehicle License Tax and Gasoline Tax funds for the years ended December 31, 2016 and 2015. The amounts on the *Certificate* agreed to the amount recorded in the accounting system, except for the General Fund for both years. The Revenue Status Report recorded budgeted (i.e. certified) resources for the General fund of \$73,866 and \$71,885 for 2016 and 2015, respectively. However, the final *Amended Official Certificate of Estimated Resources* reflected \$73,815 and \$71,299 for 2016 and 2015, respectively. The fiscal officer should periodically compare amounts recorded in the Revenue Status Report to amounts recorded on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the Trustees may be using inaccurate information for budgeting and monitoring purposes.
2. We inspected the appropriation measures adopted for 2016 and 2015 to determine whether, for the General, Motor Vehicle License Tax and Gasoline Tax funds, the Trustees appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Appropriation Status Report for 2016 and 2015 for the following funds: General, Motor Vehicle License Tax, and Gasoline Tax Funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General, Motor Vehicle License Tax and Gasoline Tax funds for the years ended December 31, 2016 and 2015. We noted no funds for which appropriations exceeded certified resources.

### **Compliance – Budgetary (Continued)**

5. Ohio Rev. Code 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, 2016 and 2015 for the General, Motor Vehicle License Tax and Gasoline Tax fund, as recorded in the Appropriation Status Report. We noted no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We inspected the Receipt Register Report for evidence of new restricted receipts requiring a new fund during December 31, 2016 and 2015. We also inquired of management regarding whether the Township received new restricted receipts. We observed no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the Township to establish a new fund.
7. For funds existing in prior years, inspect the fund activity to determine whether the fund is still being used for the statutorily approved purpose and that all the required funds were established. We noted all the required funds were established and no funds for which the statutorily approved purpose was no longer valid were included on the accounting records.
8. We inspected the 2016 and 2015 Revenue Status Reports and Appropriation Status Reports for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code 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.
9. We inquired of management and inspected the Appropriation Status Reports to determine whether the Township elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the Township did not establish these reserves.
10. We inspected the Cash Summary by Fund Report for the years ended December 31, 2016 and 2015 for negative cash fund balances. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balance.

### **Compliance – Contracts & Expenditures**

We inquired of management and inspected the Payment Register Detail Report for the years ended December 31, 2016 and 2015 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 Ohio Rev. Code 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.

### **Other Compliance**

1. Ohio Rev. Code Section 117.38 requires townships to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the Township filed their complete financial statements, as defined by AOS Bulletin 2016-007, within the allotted timeframe for the years ended December 31, 2016 and 2015 in the Hinkle system. No exceptions noted.

**Other Compliance (Continued)**

2. We inquired of the fiscal officer and/or inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code Section 507.12 and 733.81. We noted the Fiscal Officer's term ended on 3/31/16 and her new term began on 4/1/16. The required training did not apply to her past term. The Fiscal Officer still has the rest of her term to complete the required training. No exceptions noted.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Township's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is for the use of the Township to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

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# Dave Yost • Auditor of State

**SALEM TOWNSHIP**

**SHELBY 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  
SEPTEMBER 26, 2017**