



**BARBERTON-NORTON MOSQUITO ABATEMENT DISTRICT  
SUMMIT COUNTY**

**AGREED-UPON PROCEDURES REPORT**

**FOR THE YEARS ENDED DECEMBER 31, 2011-2010**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

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

Barberton-Norton Mosquito Abatement District  
Summit County  
131 Snyder Avenue  
Barberton, Ohio 44203

We have performed the procedures enumerated below, with which the Board of Directors and the management of Barberton-Norton Mosquito Abatement District (the District) 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, 2011 and 2010, 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

1. We tested the mathematical accuracy of the December 31, 2011 and December 31, 2010 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2010 beginning fund balance recorded in the Detailed Trial Balance Report to the December 31, 2009 balance in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2011 and 2010 fund cash balance reported in the Detailed Trial Balance Report. The amounts agreed.
4. We confirmed the December 31, 2011 bank account balances with the District's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2011 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2011 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. We noted no exceptions.

**Special Assessments**

1. We selected a special assessment receipt from a Special Assessment Settlement (the Settlement) for 2011 and one from 2010:
  - a. We traced the gross receipts from the Settlement to the amount recorded in the Revenue Audit Trail Report. We also traced the advances noted on the Settlement to the Revenue Audit Trail Report. The amounts agreed.
  - b. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Revenue Audit Trail Report to determine whether it included the proper number of special assessment receipts for 2011 and 2010. We noted the Revenue Audit Trail Report included the proper number of special assessment settlement receipts for each year.

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Revenue Audit Trail Report and the Expense Audit Trail Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted neither new debt issuances, nor any debt payment activity during 2011 or 2010.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2011 and one payroll check for five employees from 2010 from the Employee Earnings Record and:
  - a. We compared the salary recorded in the Employee Earnings Record to supporting documentation (legislatively approved 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 for the year ended December 31, 2011 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 2011. 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, 2012	December 30, 2011	\$400.32	\$400.32
State income taxes	January 15, 2012	December 30, 2011	\$90.10	\$90.10
Local income tax	January 20, 2012	December 30, 2011	\$64.00	\$64.00
OPERS retirement	January 30, 2012	January 23, 2012	\$768.00	\$768.00

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

1. We haphazardly selected ten disbursements from the Expense Audit Trail Report for the year ended December 31, 2011 and ten from the year ended 2010 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 Expense Audit Trail 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 Sections 6115.141 and 5705.41(D). We found no exceptions.

### **Compliance – Budgetary**

1. We compared the total estimated receipts from the Revised Budget, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Detail Trial Balance Report for the years ended December 31, 2011 and 2010. The amounts agreed.
2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether the Board appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Sections 5705.28(B) (2) and 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.28(B) (2), 5705.38 and 5705.40, to the amounts recorded in the Detail Trial Balance Report for 2011 and 2010. The amounts on the amended appropriation resolution agreed to the amounts recorded in the Detail Trial Balance Report.
4. Ohio Rev. Code Section 5705.28(B) (2) (c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the years ended December 31, 2011 and 2010. Appropriations did not exceed estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B) (2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2011 and 2010, as recorded in the Detail Trial Balance Report. Expenditures did not exceed appropriations.

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

We inquired of management and scanned the Expense Audit Trail Report for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding under the following statute. Ohio Revised Code Section 6115.20 requires work relating to the improvements for which a sanitary district was established by contract, contracts in amounts to exceed ten thousand dollars shall be bid.

We identified no purchases subject to the aforementioned bidding requirements.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District'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 District, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

February 29, 2012



# Dave Yost • Auditor of State

**BARBERTON-NORTON MOSQUITO ABATEMENT DISTRICT**

**SUMMIT 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 10, 2012**