

**NEWCOMERSTOWN PUBLIC LIBRARY  
TUSCARAWAS COUNTY**

**AGREED-UPON PROCEDURES**

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





# Dave Yost • Auditor of State

Board of Trustees  
Newcomerstown Public Library  
123 East Main Street  
Newcomerstown, Ohio 43832

We have reviewed the *Independent Auditors' Report on Applying Agreed-Upon Procedures* of the Newcomerstown Public Library, Tuscarawas County, prepared by Willoughby & Company, Inc., for the period January 1, 2010 through December 31, 2011. 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. The Newcomerstown Public Library is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 23, 2012

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# WILLOUGHBY & COMPANY, INC.

*Certified Public Accountants*

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663  
Phone (330) 602-1322 • Fax (330) 602-2610

June 27, 2012

Newcomerstown Public Library  
Tuscarawas County  
123 East Main Street  
Newcomerstown, Ohio 43832

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

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Newcomerstown 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, 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 balance recorded in the Cash Journal 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 balances reported in the Cash Journal Reports. The amounts agreed.
4. We confirmed the December 31, 2011 bank account balance with the Library's financial institution. We found no exception.
5. We select five outstanding debits (such as outstanding checks) 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.

**State Library and Local Government Support Receipts**

- 1. We selected two State Library and Local Government Support (LLGS) receipts from the County Distribution Transaction Lists for 2011 and two from 2010.**
  - a. We compared the amount from the County Distribution Transactions Lists to the amount record in the Revenue Ledger. The amounts agreed.**
  - b. We determined whether these receipts were posted to the General Fund. The amounts agreed.**
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.**
  - d. We scanned the Revenue Ledger to determine whether it included one LLGS receipt per month for 2011 and 2010. We found no exceptions.**

**Property Taxes**

- 1. We selected a property tax receipt from one Statement of Semiannual Apportionment of Taxes (the Statement) for 2011 and one from 2010.**
  - a. We traced gross receipts from the Statement to the amount recorded in the Revenue Ledger. The amounts agreed.**
  - b. We determined whether the receipt was recorded in the proper year. We found no exceptions.**
- 2. We scanned the Revenue Ledger to determine whether it included two real estate tax receipts. We noted the Revenue Ledger included the proper number of tax receipts for each year.**
- 3. We selected three receipts from the State Distribution Transactions Lists (DTL) from 2011 and five from 2010. We also selected three receipts from the County Auditor's DTLs.**
  - a. We compared the amount from the above report(s) to the amount recorded in the Revenue Ledger. The amounts agreed.**
  - b. We determined whether these receipts were posted to the proper fund(s). The amounts agreed.**
  - c. We determined whether these receipts were recorded in the proper year. We found no exceptions.**

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**Debt**

1. From the prior audit, we noted the following note as of December 31, 2009. This amount agreed to the Library's January 1, 2010 balances on the summary we used in step 3.

<u>Issue</u>	<u>Principal outstanding as of December 31, 2009</u>
USDA Cap Project Loan	\$257,200

2. We inquired of management, and scanned the Revenue Ledger and Appropriations Ledger for evidence of bonded or note debt issued during 2011 or 2010 or outstanding as of December 31, 2011 or 2010. We noted no new debt issuances.
3. We obtained a summary of the note for 2011 and 2010 and agreed principal and interest payments from the related debt amortization schedule to debt service fund payments reports in the Appropriations Ledger. We also compared the date the debt service payments were due to the date the Library made the payments. We found no exceptions.

**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 Payroll Register Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We computed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - 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 employees' personnel file. We also determined whether the payment was posted to the proper year. We found no exceptions.

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**Payroll Cash Disbursement (continued)**

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 employer's share where applicable, during the final withholding period of 2011. We noted the following:

<u>Withholding</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Due</u>	<u>Amount Paid</u>
Federal income taxes & Medicare	January 16, 2012	December 27, 2011	\$ 1,188.23	\$ 1,188.23
State income taxes	January 31, 2012	December 27, 2011	\$ 247.25	\$ 247.25
Local income taxes	January 31, 2012	December 27, 2011	\$ 661.74	\$ 661.74
OPERS retirement	January 16, 2012	December 31, 2011	\$ 2,654.92	\$ 2,654.92

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Income and Expense Report for the year end December 31, 2011 and ten from the year ended December 31, 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 Cash Journal 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 2011 and 2010 for the following funds: General Fund and Debt Service Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status Report.
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, 2011 and 2010 for the General and Debt Service Funds, as recorded in the Appropriation Status Report. We noted no funds for which expenditures exceeded appropriations.

**Compliance – Contracts & Expenditures**

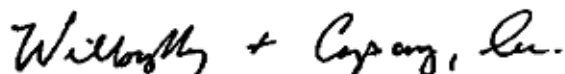
1. We inquired of management and scanned the Cash Journal for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding to construct, demolish, alter, repair, or reconstruct a library or make any improvements or repairs, the cost of which exceeded \$25,000, except in cases of urgent necessity or for the security and protection of library property (Ohio Rev. Code Section 3375.41).

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 of 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 we would have 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 Library, and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,



Willoughby & Company, Inc. – Certified Public Accountants

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# Dave Yost • Auditor of State

**NEWCOMERSTOWN 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  
SEPTEMBER 4, 2012**