



Dave Yost • Auditor of State



**NEWARK/GRANVILLE COMMUNITY AUTHORITY  
LICKING COUNTY  
June 30, 2017 and 2016**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

**THIS PAGE INTENTIONALLY LEFT BLANK**



# Dave Yost • Auditor of State

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

Newark/Granville Community Authority  
Licking County  
P.O. Box 417  
Granville, Ohio 43023

We have performed the procedures enumerated below, which were agreed to by the Governing Board and the management of Newark/Granville Community Authority (the Authority), on the receipts, disbursements and balances recorded in the Authority's cash basis accounting records for the years ended June 30, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Authority. The Authority is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Authority. 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. Granville Exempted Village School District (the District) is custodian for the Authority's deposits and therefore the District's deposit and investment pool holds the Authority's assets. We compared the Authority's fund balances reported on its June 30, 2017 Financial Report by Fund (FINSUM) to the balances reported in District's accounting records. The amounts agreed.
2. We agreed the July 1, 2016 beginning fund balances recorded in the FINSUM Report to the June 30, 2015 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2017 beginning fund balances recorded in the FINSUM Report to the June 30, 2016 balances in the Fund Report. We found no exceptions.

### Intergovernmental Cash Receipts

1. We haphazardly selected a property tax assessment receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2017 and one from 2016:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Revenue Account by Fund Report (REVLED). We also traced the advances noted on the Statement to the REVLED Report. The amounts agreed.
  - b. We inspected the REVLED Report to confirm whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the REVLED Report to confirm whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the REVLED Report to determine whether it included two property tax assessment receipts plus six advances for 2017 and 2016. The REVLED included the proper number of tax receipts for each year.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2015.
2. We inquired of management, and inspected the REVLED Report and the Budget Account Information Report (BUDLED) for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. There were no new debt issuances, nor any debt payment activity during 2017 or 2016.

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

1. We haphazardly selected ten disbursements from the BUDLED Report for the year ended June 30, 2017 and ten from the year ended 2016 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 BUDLED 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.

### **Other Compliance**

Ohio Rev. Code Section 117.38 requires authorities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Authority's deadline where the initial filing was filed on time but incomplete. Financial information was filed on November 27, 2016 which was not within the allotted timeframe for 2016; the financial statements did not include the notes to the financial statements as required for 2017 and 2016; however, a refile to include the notes for both 2017 and 2016 was completed on September 27, 2017.

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 Community Authority'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 to provide assistance in the evaluation of the Authority's its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

February 21, 2018

**This page intentionally left blank.**





# Dave Yost • Auditor of State

**NEWARK GRANVILLE COMMUNITY AUTHORITY**

**LICKING 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 3, 2018**