



Dave Yost • Auditor of State



**MEDWAY DRUG ENFORCEMENT AGENCY  
WAYNE COUNTY**

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

Medway Drug Enforcement Agency  
Wayne County  
P.O. Box 872  
Wooster, Ohio 44691

We have performed the procedures enumerated below, with which the Agency members and the management of Medway Drug Enforcement Agency (the Agency) 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, 2014 and 2013. Management is responsible for recording transactions. 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. Wayne County is custodian for the Agency's deposits, and therefore the County's deposit and investment pool holds the Agency's assets. We compared the Agency's fund balances reported on its December 31, 2014 financial statements to the balances reported in Wayne County's accounting records. The amounts agreed.
2. We tested the mathematical accuracy of the December 31, 2014 and December 31, 2013 bank reconciliations. We found no exceptions.
3. We agreed the January 1, 2013 beginning fund balances recorded in the Fund File Report to the December 31, 2012 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Fund File Report to the December 31, 2013 balances in the Fund File Report. We found no exceptions.
4. We confirmed the December 31, 2014 Apple Creek Banking Company bank account balance with the Agency's financial institution. We found no exceptions. Additionally, we observed the year-end bank balance on the financial institution's website for the December 31, 2014 PNC bank account. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2014 bank reconciliation without exception.

### **Property Taxes**

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2014 and one from 2013:
  - a. We traced the gross receipts from the Statement to the amount recorded in the Account History Report. We also traced the advances noted on the Statement to the Account History Report. The amounts did not agree. Wayne County (fiscal agent) posted the taxes at net rather than at gross. Property tax receipts and corresponding expenditures were understated by \$2,994 in 2014 and \$4,895 in 2013.
  - b. We determined whether the receipt was allocated to the proper fund as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Account History Report to determine whether it included two real estate tax receipts plus advances for 2014 and two real estate tax receipts plus advances for 2013. We noted the Account History Report included the proper number of tax receipts for each year.

### **Intergovernmental and Other Confirmable Cash Receipts**

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2014 and five from 2013.
  - a. We compared the amount from the above report to the amount recorded in the Account History Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from the City of Brunswick to the Agency during 2014 and 2013 with the City. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Fines and Restitution Receipts**

1. We haphazardly selected 10 fines and restitution cash receipts from the year ended December 31, 2013 recorded in the Account History Report and determined whether the:
  - a. Pay-in amount agreed to the amount recorded in the Account History Report. The amounts agreed.
  - b. Pay-in amount was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the PREDIT Report and:
  - a. We compared the hours and pay rate, or salary recorded in the PREDIT Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.

**Payroll Cash Disbursements (Continued)**

- b. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel file was consistent with the information used to compute gross and net pay related to this check:
- a. Name
  - b. Authorized salary or pay rate
  - c. Department and fund to which the check should be charged
  - d. Retirement system participation and payroll withholding
  - e. Federal, State & Local income tax withholding authorization and withholding
  - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2014 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 2014. 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, 2015	December 26, 2014	\$1,923.08	\$1,923.08
State income taxes	January 15, 2015	December 26, 2014	366.17	366.17
Local income tax	January 30, 2015	December 26, 2014	397.22	397.22
School district income tax	January 30, 2015	December 26, 2014	63.13	63.13
OPERS & SPRS retirement	February 2, 2015	February 2, 2015	10,594.31	10,594.31

4. 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 PREDIT Report:
- a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Agency's payout policy.

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

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

1. We haphazardly selected ten disbursements from the Account History Report for the year ended December 31, 2014 and ten from the year ended 2013 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 Account History 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Agency's receipts, disbursements, and balances. 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 Agency, 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

June 30, 2015





# Dave Yost • Auditor of State

**MEDWAY DRUG ENFORCEMENT AGENCY**

**WAYNE 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  
JULY 21, 2015**