



**LIBERTY TOWNSHIP  
DELAWARE COUNTY**

**AGREED-UPON PROCEDURES**

**AS OF MARCH 31, 2020**



# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5<sup>th</sup> Floor  
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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES CERTIFICATE OF ACCOUNTABILITY

Liberty Township  
Delaware County  
Board of Trustees  
Mike Schuiling, Township Administrator  
10104 Brewster Lane, Suite 125  
Powell, Ohio 43065

We have performed the procedures enumerated below as of March 31, 2020, which were agreed to by the addressees, related to the cash and investments in the custody of the Liberty Township Office solely to assist you in the transition of the Fiscal Officer. The transition is the responsibility of the present and former officeholder. The sufficiency of the procedures is solely the responsibility of those 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.

### Cash and Investments Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
2. We agreed bank balances on the reconciliation with month end bank statements. We agreed investment balances on the reconciliation to month-end statements obtained from the investment advisor.
3. We compared the amounts and/or description of the asset on the reconciliation to the fund status report.
4. We agreed all cleared reconciling items appearing on that reconciliation to canceled checks. The dates on those documents support that those items were proper reconciling items at March 31, 2020.
5. We confirmed collateral pledged at the applicable banking institutions and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of March 31, 2020.
6. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the legislative body authorized in Resolutions 20-0316-04 and 20-0316-05 and motion 20-0518-M3.
7. We traced interbank account transfers occurring in March 2020 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
8. We inspected investments held at March 2020 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.

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The 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 cash or investments. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation that the Board of Trustees of Liberty Township's cash or investments in the custody of the former officeholder was properly transitioned to the current officeholder. The transition is the responsibility of the present and former officeholder and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

June 24, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**LIBERTY TOWNSHIP**

**DELAWARE COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 8/6/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)