DEMARANVILLE & ASSOCIATE, CPAS LLC
Setting the course to success - one client at a time.

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Willow Springs Township
Board of Directors:

We have performed the procedures enumerated below, which were agreed to by Willow Springs Township, solely to assist you with respect to the accounting records of Willow Springs Township for the year ending December 31, 2023. Willow Springs Townships' management is responsible for the organization's accounting records.

Willow Springs Township has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of Willow Springs Townships accounting records. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are as follows:

1. Cash Receipts - For two separate months, trace cash receipts to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same two months, trace bookkeeping entries for cash receipts to the bank statement to determine if receipts are deposited intact and on a timely basis.

   DeMaranville & Associate, CPAs LLC chose the months of March and June to be tested. The total number of deposits traced was seven. There were no exceptions.

2. Cash Disbursements – For approximately ten percent of the non-payroll cash disbursements, trace disbursements from the bookkeeping records to the: related invoice, bank statement, and canceled check.

   Ten percent of the non-payroll cash disbursements were selected at random using a random number generator. A total number of eight disbursements were tested. There were no exceptions.

3. Year-End Cash – Tie the township's total cash per books at year-end to source documents. This should include a review of the bank reconciliation for the last month of the year.

   A year end bank reconciliation listing outstanding checks and deposits was not provided by Willow Springs Township. DeMaranville & Associate, CPAs LLC was unable to reconcile the ending book cash balance to the ending cash balance per the bank statement. There was an unlocated difference of $1,153.90 between the year end balance per the bookkeeping ledger and the 12/31/23 bank statement balance.

4. Payroll – Review payroll for one month to determine that proper deductions and employer contributions are being made. Also, review payroll for compliance with the Fair Labor Standards Act.

   A payroll summary by employee listing each employee's gross pay, payroll taxes/deductions, and net pay was unable to be provided by Willow Springs Township. We were unable to determine if payroll is properly being calculated or if the correct amount of payroll taxes are being paid timely.

5. Comparison with Prior Year – Compare the following items in the current year financial statements to the same items in the prior year financial statements to determine if there is a variance of more than 25 percent per fund: 1) total cash receipts, 2) total cash disbursements, 3) encumbrances and accounts payable, and 4) ending unencumbered cash balance.

   We were not provided prior year financial statements so a prior year comparison could not be completed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Willow Springs Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board Members of Willow Springs Township and is not intended to be and should not be used by anyone other than this specified party.

DeMaranville + Associate CPAs LLC
DeMaranville & Associate, CPAs LLC
Leavenworth KS
January 20, 2025