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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Muskingum County Convention Facilities Authority
Muskingum County
205 North 5th Street
Zanesville, Ohio 43701

We have performed the procedures enumerated below on the Muskingum County Convention Facilities Authority's, Muskingum County, Ohio (the Authority) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 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 December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Authority.

The Board of Directors and the management of the Authority have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Authority's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. 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 the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balance recorded in the Balance Sheet Report to the December 31, 2022 balance in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2024 beginning fund balance recorded in the Balance Sheet Report to the December 31, 2023 balance in the Balance Sheet Report. We found no exceptions.

Cash and Investments (Continued)

3. We agreed the 2024 and 2023 bank reconciliation as of December 31, 2024 and 2023 to the total fund cash balances reported in the Balance Sheet Report and the financial statements filed by the Authority in the Hinkle System. We found the reconciled balance did not agree to the Balance Sheet Report for the year ending December 31, 2024 in the amount of \$225. We also found the reconciled balance did not agree to the Balance Sheet Report in the amount of \$46 and the reconciled balance did not agree to the financial statements filed by the Authority in the Hinkle System in the amount of \$448 for the year ending December 31, 2023.
4. We confirmed the December 31, 2024 bank account balances with the Authority's financial institutions and observed a year-end bank balance on the financial institution's website. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2024 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, and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they were of a type authorized by Ohio Rev. Code § 351.20. We found no exceptions.

Other Confirmable Cash Receipts

1. We confirmed the individual amounts paid from The Community Bank to the Authority during 2024 to the bank statements.
 - a. We inspected the Transaction Detail Account Report to determine whether these receipts were allocated to the proper fund. The amounts agreed.
 - b. We inspected the Transaction Detail Account Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the individual amounts paid from Park National Bank to the Authority during 2024 to the bank statements.
 - a. We inspected the Transaction Detail Account Report to determine whether these receipts were allocated to the proper fund. The amounts agreed.
 - b. We inspected the Transaction Detail Account Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
3. We confirmed the individual amounts paid from the Muskingum County Commissioners to the Authority during 2024 with the County Commissioners.
 - a. We inspected the Transaction Detail Account Report to determine whether the receipt was allocated to the proper fund. The amounts agreed.
 - b. We inspected the Transaction Detail Account Report to determine whether the receipt was recorded in the proper year. We found no exceptions.

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Lodging Excise Tax Receipts

1. We selected one Monthly Lodging Excise Tax return bed tax receipt for each of the area hotels/motels during 2024 and one from 2023. For each receipt selected:
 - a. We compared the payment amount recorded on the tax return to the amount recorded on the Transaction Detail Account Report. The amounts agreed. We found no exceptions.
 - b. We recomputed lodging tax due based on the approved rate. We found no exceptions.
 - c. We inspected the Transaction Detail Account Report to determine that these receipts were allocated to the proper fund. We found no exceptions.
 - d. We inspected the Transaction Detail Account Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
 - e. We compared the receipt total from procedure a. to the amount recorded as income tax receipts in the Transaction Detail Account Report for that date. The amounts agreed. We found no exceptions.
2. We inspected the Transaction Detail Account Report to determine whether it included twelve bed tax receipts for each hotel/motel. The Transaction Detail Account Report included the proper number of tax receipts for each year. We found no exceptions.

Debt

1. The prior audit report disclosed no debt outstanding as of December 31, 2022.
2. We inquired of management and inspected the Transaction Detail Account Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances, nor any debt payment activity during 2024 or 2023.

Payroll Cash Disbursements

1. We selected 1 payroll check for all employees from 2024 and 1 payroll check for all employees from 2023 from the Transaction Detail Account Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Transaction Detail Account Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files and/or minute record. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected 1 new employee from 2024 and 2 new employees from 2023 and:
 - a. We inspected the employees' personnel files and/or minute record for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Transaction Detail Account Report. We found no exceptions.

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Payroll Cash Disbursements (Continued)

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm 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 2024. We found the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2025	January 2, 2025	\$2,675	\$2,675
State income taxes	January 15, 2025	January 13, 2025	\$316	\$316
City of Zanesville Income Tax	January 30, 2025	January 22, 2025	\$750	\$750

We found no exceptions.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Transaction Detail Account Report for the year ended December 31, 2024 and 10 from the year ended 2023 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 Transaction Detail Account 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.

Sunshine Law Compliance

1. We obtained and inspected the Authority's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected 2 public records requests from the engagement period and inspected each request to determine the following:
 - a. The Authority was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - b. The Authority did not have any denied public records requests during the engagement period.
 - c. The Authority did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Authority had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.

Sunshine Law Compliance (Continued)

4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Authority's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Authority's poster describing their Public Records Policy was displayed conspicuously in all branches of the Authority as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Authority management and determined that the Authority did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Authority management and determined that the Authority did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Authority notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

Ohio Rev. Code § 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Authority filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2024 and 2023 in the Hinkle system. We found no exceptions.

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We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. 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 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.

We are required to be independent of the Authority and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

May 6, 2025

OHIO AUDITOR OF STATE KEITH FABER



MUSKINGUM COUNTY CONVENTION FACILITIES AUTHORITY

MUSKINGUM 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 5/20/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov