



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Clermont County Park District  
Clermont County  
2156 U.S. Highway 50  
Batavia, Ohio 45103

We have performed the procedures enumerated below on the Clermont County Park District's (the District) 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 District. The District 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 District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District'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

1. Clermont County is the custodian for the District's deposits, and therefore the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2024 basic financial report to the balances reported in Clermont County's accounting records. The amounts agreed.
2. We agreed the January 1, 2023 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2022 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2023 balances in the Fund Ledger Report. We found no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, the State Distribution Transaction Lists (DTL) and the County Auditor's DTLs from 2024 and a total of five from 2023:
  - a. We compared the amounts from the above named reports to the amount recorded in the Munis Account Trial Balance Report. The amounts agreed.
  - b. We inspected the Munis Account Trial Balance Report to determine these receipts were allocated to the proper fund as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
  - c. We inspected the Munis Account Trial Balance Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Munis Account Trial Balance Report to determine whether it included two real estate tax receipts for 2024 and 2023. The Munis Account Trial Balance Report included the proper number of tax receipts for each year. We found no exceptions.
3. We confirmed the individual amounts paid from Clermont County and the Ohio Public Works Commission to the District during 2023 and 2024 to supporting documentation. We found no exceptions.
  - a. We inspected the Clermont County Park Revenues Detail report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
  - b. We inspected the Clermont County Park Revenues Detail report to determine whether the receipts were recorded in the proper year. We found no exceptions.
4. The District received \$30,000 from a donor, as described in the check remittance advice dated July 18, 2023. We agreed this amount to the Clermont County Park Revenues Detail Report. We observed that the donor did not have any restriction on the donation. The District received \$10,000 from a donor as described on the check remittance advice dated December 3, 2024. We agreed this amount to the Clermont County Park Revenues Detail Report. We observed that the donor indicated this donation was for land stewardship at Kelley Nature Preserve.

### **Debt**

1. From the prior agreed-upon procedures documentation, we observed bonds were outstanding as of December 31, 2022. These outstanding balances are included in the "Summary Debt Table - Carry Forward Balance" column in the summary chart in procedure 3.
2. We inquired of management and inspected the Munis Account Trial Balance Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances.
3. From the summary of outstanding debt for 2024 and 2023 below:
  - a. We agreed the principal and interest payments from the related debt amortization schedules to debt service payments reported in the Munis Account Trial Balance Report and included the total principal payments for both years in the table below. We found no exceptions.
  - b. We compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.
  - c. Based on the principal payments made, we agreed the outstanding balances to debt amortization schedules and included the outstanding balances in the summary table below. We found no exceptions.

- d. For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the District was in compliance with its debt covenants. The District did not have any debt covenants that would result in modification of terms or cancellation of the debt.

<b>Summary Debt Table</b>					
<b>Debt Issued</b>	<b>Carry Forward Balance 1/1/2023</b>	<b>New Issue 2023</b>	<b>New Issue 2024</b>	<b>Total Principal Payments 2023/2024</b>	<b>Outstanding Balance 12/31/2024</b>
2013 Special Obligation Improvement Bond	\$69,400	\$0	\$0	\$69,400	\$0
2019 Special Obligation Land Acquisition Bond	\$200,000	\$0	\$0	\$200,000	\$0

### **Payroll Cash Disbursements**

- We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the detailed payroll ledger and:
  - We compared the hours and pay rate, or salary recorded in the detailed payroll ledger to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - 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.
  - We confirmed the payment was posted to the proper year. We found no exceptions.
- We selected 3 new employees and Board of Trustees from 2024 and 2 new employees and Board of Trustees from 2023 and:
  - We inspected the employees'/Board of Trustees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - We agreed the items in a above to the standing data report.
We found no exceptions.
- We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm 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 2024. We observed 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 (and social security, for employees not enrolled in pension system)	January 31, 2025	12/27/2024	\$15,401.48	\$15,401.48
State income taxes	January 15, 2025	12/27/2024	\$4,487.50	\$4,487.50
OPERS retirement	January 30, 2025	12/27/2024	\$22,407.37	\$22,407.37

We found no exceptions.

### Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Clermont County Park Expenses Journal Detail 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 date, payee name and amount recorded in the ledger agreed to the date, payee name and amount recorded in the Clermont County Park Expenses Journal Detail Report and to the names and amounts on the supporting invoices. One gas purchase did not have the point of sale receipt.
  - 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.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found 2 instances where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

### Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus contract commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2024 and 2023 for the General Fund, Williamsburg Batavia Bike Trail Fund, Bellar/Becker Farm Project Fund, Clermont Park District Capital Projects Fund, and the Chilo Lock and Dam Revenue Bond Fund in 2024 and 2023. Chilo Lock and Dam Revenue Bond Fund expenditures for 2024 exceeded total appropriations by \$287.66, contrary to Ohio Rev. Code § 5705.41(B).
2. We inspected the 3 interfund transfers from 2024 and the 5 largest from 2023 Clermont County Park Revenues Detail Report and Clermont County Park Expenses Detail Report for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Monthly Financial Statement of Clermont County for the years ended December 31, 2024 and 2023 for negative cash fund balances. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balance.

### Sunshine Law Compliance

1. We obtained and inspected the District'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 the one public records request from the engagement period and inspected the request to determine the following:
  - a. The District 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 District did not have any denied public records requests during the engagement period.
  - c. The District did not have any public records requests with redactions during the engagement period.
- 3. We inquired whether the District 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.
  - 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 District'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 District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
  - 7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
  - 8. We inquired with District management and determined that the District 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 District 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**

- 1. Ohio Rev. Code § 117.38 requires these districts 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 District 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.

We were engaged by the District 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 District'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 District 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  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

January 7, 2026



# OHIO AUDITOR OF STATE KEITH FABER



**CLERMONT COUNTY PARK DISTRICT**

**CLERMONT 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 1/27/2026**

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