



**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2000	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 1999	4
Statements of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Enterprise Fund For the Years Ended December 31, 2000 and 1999	5
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Coshocton City and County Park District
Coshocton County
23253 State Route 83
Coshocton, Ohio 43812

To the Board of Park Commissioners:

We have audited the accompanying financial statements of the Coshocton City and County Park District, Coshocton County, Ohio, (the District) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and reserves for encumbrances of the Coshocton City and County Park District as of December 31, 2000 and 1999, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2001 on our consideration of the District's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

This report is intended solely for the information and use of management, Board of Park Commissioners, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

March 9, 2001

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash receipts:				
Grants - local government	\$60,822		\$29,647	\$90,469
Investment income	8,721		3,780	12,501
Gifts and donations	93,750			93,750
Fees	378,769			378,769
Sales	100,973			100,973
Other	38,154			38,154
	<u>681,189</u>		<u>33,427</u>	<u>714,616</u>
Cash disbursements:				
Current:				
Salaries - employees	261,613			261,613
Supplies	57,168			57,168
Materials	35,465			35,465
Contracts - repair	44,397			44,397
Contracts - services	75,590			75,590
Advertising and printing	6,482			6,482
Public employees retirement	28,955			28,955
Worker's compensation	2,030			2,030
Unemployment compensation	1,448			1,448
Medicare	3,670			3,670
Insurance	34,697			34,697
Other	35,115			35,115
Equipment	31,295			31,295
Contracts - projects		\$255	129,256	129,511
	<u>617,925</u>	<u>255</u>	<u>129,256</u>	<u>747,436</u>
Total cash disbursements	<u>617,925</u>	<u>255</u>	<u>129,256</u>	<u>747,436</u>
Total cash receipts over/(under) cash disbursements	63,264	(255)	(95,829)	(32,820)
Other financing receipts/(disbursements):				
Transfers-in			70,000	70,000
Transfers-out	(70,000)			(70,000)
	<u>(70,000)</u>		<u>70,000</u>	
Total other financing receipts/(disbursements)	<u>(70,000)</u>		<u>70,000</u>	
Excess of cash receipts and other financing receipts under cash disbursements and other financing disbursements	(6,736)	(255)	(25,829)	(32,820)
Fund cash balances, January 1, 2000	99,601	255	69,881	169,737
	<u>\$92,865</u>	<u>\$0</u>	<u>\$44,052</u>	<u>\$136,917</u>
Fund cash balances, December 31, 2000	<u>\$92,865</u>	<u>\$0</u>	<u>\$44,052</u>	<u>\$136,917</u>
Reserves for encumbrances, December 31, 2000	\$3,187	\$0	\$6,936	\$10,123
	<u>\$3,187</u>	<u>\$0</u>	<u>\$6,936</u>	<u>\$10,123</u>

The notes to the financial statements are an integral part of this statement.

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
Cash receipts:					
Grants - local government	\$62,714	\$2,125		\$42,198	\$107,037
Investment income	4,023			5,966	9,989
Gifts and donations	102,800			36,068	138,868
Fees	319,707				319,707
Sales	131,258				131,258
Other	38,887			958	39,845
Total cash receipts	<u>659,389</u>	<u>2,125</u>		<u>85,190</u>	<u>746,704</u>
Cash disbursements:					
Current:					
Salaries - employees	252,639				252,639
Supplies	75,273				75,273
Materials	32,719				32,719
Contracts - repair	5,420				5,420
Contracts - services	66,164				66,164
Advertising and printing	7,470				7,470
Public employees retirement	33,710				33,710
Worker's compensation	5,920				5,920
Unemployment compensation	11,396				11,396
Medicare	3,626				3,626
Insurance	36,388				36,388
Other	27,964				27,964
Equipment	16,346				16,346
Contracts - projects		8,500		116,613	125,113
Debt Service:					
Payment of principal			\$6,413		6,413
Payment of interest			556		556
Total cash disbursements	<u>575,035</u>	<u>8,500</u>	<u>6,969</u>	<u>116,613</u>	<u>707,117</u>
Total cash receipts over/(under) cash disbursements	84,354	(6,375)	(6,969)	(31,423)	39,587
Other financing receipts/(disbursements):					
Transfers-in			6,969		6,969
Transfers-out	(6,969)				(6,969)
Total other financing receipts/(disbursements)	<u>(6,969)</u>		<u>6,969</u>		
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing disbursements	77,385	(6,375)		(31,423)	39,587
Fund cash balances, January 1, 1999 (Restated - Note 2)	<u>22,216</u>	<u>6,630</u>		<u>101,304</u>	<u>130,150</u>
Fund cash balances, December 31, 1999	<u>\$99,601</u>	<u>\$255</u>	<u>\$0</u>	<u>\$69,881</u>	<u>\$169,737</u>
Reserves for encumbrances, December 31, 1999	<u>\$5,758</u>	<u>\$255</u>	<u>\$0</u>	<u>\$4,000</u>	<u>\$10,013</u>

The notes to the financial statements are an integral part of this statement.

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ENTERPRISE FUND
FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000	1999
Operating cash receipts:		
Fees	\$229,364	\$236,408
Sales	82,393	78,465
Contracts - services		408
	311,757	315,281
Total operating cash receipts		
Operating cash disbursements:		
Salaries - employees	165,047	162,895
Supplies	43,509	52,737
Materials	40,423	47,348
Equipment	4,881	11,706
Contracts - repair	2,174	
Contracts - services	13,544	17,716
Advertising and printing	3,195	2,937
Public employees retirement	18,723	20,821
Worker's compensation	1,314	5,013
Unemployment compensation	1,487	1,314
Medicare	2,363	2,341
Insurance	16,494	17,228
Other	12,380	12,323
	325,534	354,379
Total operating cash disbursements		
Non-Operating cash receipts:		
Investment Income	82	1,001
Gifts and Donations	19,270	7,000
	19,352	8,001
Total Non-Operating cash receipts		
Net cash receipts over/(under) cash disbursements	5,575	(31,097)
Fund cash balances, January 1	1,464	32,561
Fund cash balances, December 31	\$7,039	\$1,464
Reserves for encumbrances, December 31	\$120	\$2,159

The notes to the financial statements are an integral part of this statement.

This page intentionally left blank.

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Coshocton City and County Park District, Coshocton County, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a three-member Board of Commissioners appointed by the Probate Court Judge of Coshocton County. The District's primary purpose is to create and preserve a system of parks and outdoor recreation areas to serve the needs of the residents and visitors of Coshocton County.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when they are earned. Disbursements are recognized when they are paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved.)

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

In accordance with Ohio Revised Code, the District's cash is held and invested by the Coshocton County Treasurer, who acts as custodian for District monies. The District's assets are held in the County's cash and investment pool, and are valued at the Treasurer's reported carrying amount.

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

2. Special Revenue Fund

This fund is used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The District's only Special Revenue Fund is the Federal Emergency Management Assistance (FEMA) Fund which is used to account for FEMA monies used to clear debris from the District's aqueduct bridge, due to July, 1998 flooding.

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Fund

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The District's only Debt Service Fund is the General Bond Retirement Fund which is used to account for payment of promissory notes used to fund the District's Capital improvements.

4. Capital Projects Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The District's only Capital Projects Fund is the General Construction Fund which is used for the renovation and construction costs of improvements to the District's Campground, Pavilion, and Hilltop Golf Course.

5. Enterprise Fund

This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The District's only Enterprise Fund is the Golf Course Fund which is used to account for charges for services to provide a recreational facility for the general public.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Park Commissioners must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over and need not be reappropriated.

Encumbrances are purchase orders, contracts and other commitments for the expenditure of monies that are recorded as the equivalent of expenditures on the budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements (equipment) when paid. These items are not reflected as assets in the financial statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the District.

2. RESTATEMENT FUND CASH BALANCES

Certain errors resulted in the December 31, 1998 overstatement of the General Fund balance by \$55,518 and the understatement of the Capital Projects Fund by \$55,518. The effect of these changes on the fund balances reported at January 1, 1999 is as follows:

	<u>General</u>	<u>Capital Projects</u>
Fund Balance as previously reported	\$77,734	\$45,786
Prior period adjustment	<u>(55,518)</u>	<u>55,518</u>
Restated Fund Balance as of January 1, 1999	<u>\$22,216</u>	<u>\$101,304</u>

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$681,189	\$681,189	\$0
Special Revenue	0	0	0
Capital Projects	103,427	103,427	0
Enterprise	<u>331,109</u>	<u>331,109</u>	<u>0</u>
Total	<u>\$1,115,725</u>	<u>\$1,115,725</u>	<u>\$0</u>

2000 Budgeted vs. Actual Budgetary Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$740,433	\$691,112	\$49,321
Special Revenue	255	255	0
Capital Projects	152,759	136,192	16,567
Enterprise	<u>332,159</u>	<u>325,654</u>	<u>6,505</u>
Total	<u>\$1,225,606</u>	<u>\$1,153,213</u>	<u>\$72,393</u>

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$614,919	\$659,389	\$44,470
Special Revenue	1,870	2,125	255
Debt Service	8,000	6,969	(1,031)
Capital Projects	111,874	85,190	(26,684)
Enterprise	<u>365,500</u>	<u>323,282</u>	<u>(42,218)</u>
Total	<u>\$1,102,163</u>	<u>\$1,076,955</u>	<u>(\$25,208)</u>

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$607,850	\$587,762	\$20,088
Special Revenue	8,755	8,755	0
Debt Service	8,000	6,969	1,031
Capital Projects	127,879	120,613	7,266
Enterprise	<u>360,881</u>	<u>356,538</u>	<u>4,343</u>
Total	<u>\$1,113,365</u>	<u>\$1,080,637</u>	<u>\$32,728</u>

Contrary to Ohio Rev. Code Section 5705.41(D), the District's fiscal officer did not always certify the availability of funds prior to incurring the commitments.

4. RETIREMENT SYSTEM

The District's full-time and part-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, members of PERS contributed 8.5% of their gross salaries. The District contributed an amount equal to 10.84% of participants' gross salaries in 2000 and 13.55% in 1999. The District has paid all contributions required through December 31, 2000.

5. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles

The District also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

6. RELATED PARTY TRANSACTIONS

The District leases a building and the surrounding area to Stephen Miller, Director of Park Operations. Mr. Miller is the owner of the Nature Towpath Center. The District entered into a three year original lease with Mr. Miller prior to his employment as Director of Park Operations. The District received lease payments of \$4,500 in 2000 and 1999, respectively.

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL
CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Coshocton City and County Park District
Coshocton County
23253 State Route 83
Coshocton, Ohio 43812

To the Board of Park Commissioners:

We have audited the financial statements of the Coshocton City and County Park District, Coshocton County, Ohio, (the District) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 9, 2001. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2000-61016-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated March 9, 2001.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operations that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 2000-61016-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated March 9, 2001.

This report is intended for the information and use of management and the Board of Park Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

March 9, 2001

**COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

Findings Related to the Financial Statements Required to Be Reported in Accordance with GAGAS
--

Finding Number 2000-61016-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) states, in part, that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon. This section also provides two "exceptions" to the above requirements:

- z Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Park Commissioners may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
- z If the amount involved is less than \$1,000, the District's fiscal officer may authorize payment through a Then and Now Certificate without the affirmation of the Board of Park Commissioners, if such expenditure is otherwise valid.

Of the expenditures tested, 45% percent were not certified by the District's fiscal officer prior to incurring the purchase commitment. It was also found that neither of the two exceptions above were utilized for the items found to be in non-compliance. The District should inform all District employees of the requirements of Ohio Rev. Code Section 5705.41(D). The District should implement the use of so called Then and Now certificates and Blanket Certificates which are additional permitted means of certifying funds pursuant to Ohio Rev. Code Section 5705.41. However, such certifications should only be used for recurring and reasonably predictable matters or emergency matters which may arise from time to time.

Finding Number 2000-61016-002

Reportable Condition

The District utilizes Daily Revenue Reports (the Report) to account for cash collections at the District's various cash collection points. The Reports are used to compare the cash register tape totals to the cash on hand for the collection point. For the District's Aquatic Center, the Daily Revenue Reports did not always agree to the cash register tape totals. Many of the discrepancies involved large dollar amounts without adequate explanation for the difference. This weakness may result in undetected instances of errors, theft or fraud.

In those instances where the Daily Revenue Reports are different than the cash register tape total, the individual performing the daily cash count should document the explanation for the discrepancy. In addition, the individual reviewing the Daily Revenue Reports should check for large discrepancies between the cash register tape totals and the Daily Revenue Reports and should investigate such discrepancies. This will help ensure that errors or instances of fraud or theft will be detected in a timely manner.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

COSHOCTON CITY AND COUNTY PARK DISTRICT

COSHOCTON 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
MAY 1, 2001**