



**MARION COUNTY PARK DISTRICT  
MARION COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**



**Mary Taylor, CPA**  
Auditor of State



MARION COUNTY PARK DISTRICT  
MARION COUNTY

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Marion County Park District  
Marion County  
222 West Center Street  
Marion, Ohio 43302

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Marion County Park District, Marion County, Ohio, (the District) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2009 and 2008, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This 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*. The sufficiency of the procedures is solely the responsibility of the 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.

This report only describes exceptions exceeding \$10.

#### Cash

1. As permitted by the Ohio Revised Code, the Marion County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets. We therefore confirmed the District's December 31, 2009 bank account balance with the Marion County Treasurer. The amounts agreed.
2. We agreed the January 1, 2008 beginning balance recorded in the Fund Report to the December 31, 2007 balance in the prior year audited statements. We found no exceptions.

#### Intergovernmental Receipts

1. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2009 and all from 2008. We also selected all receipts from the County Auditor's minutes that were transferred in to the District's funds for 2009 and all for 2008.
  - a. We compared the amount from the DTL or the minutes to the amount recorded in the Revenue History Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Intergovernmental Receipts (Continued)**

2. We confirmed the amount paid from the Ohio Public Works Commission to the District during 2009 with the Commission's 2009 DTL. We also determined whether the receipt was allocated to the proper fund and recorded in the proper year. We noted that the Ohio Public Works Commission awarded a grant of \$306,409 to the Marion County Park District and disbursed the grant on the District's behalf in 2009. Neither the receipt nor the disbursement were recorded by the District. The District should report all on-behalf transactions to their fiscal agent for inclusion in the District's financial reports.

### **Officials' Response**

Upon review of the audit report, we became aware of the fact that we failed to record an on-behalf transaction by the Ohio Public Works Commission for a grant of \$306,409.00. This grant was awarded to the park district for the purchase of a 12 mile abandoned railcorridor parcel that we will be converting to a multi-purpose trail.

Neither the director nor the board members were aware of AOS Bulletin #2000-008 regarding how to properly handle Ohio Public Works funds. However we want to convey that we acknowledge our oversight and will follow proper procedures in the future.

### **Debt**

1. We inquired of management, and scanned the Revenue History Report and the Appropriation History Report for evidence of bonded or note debt issued during 2009 or 2008 or outstanding as of December 31, 2009 or 2008. We noted no new debt issuances, nor any debt payment activity during 2009 or 2008.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for the District's only employee from 2009 and one payroll check for the District's only employee from 2008 from the Pay History Report and determined whether the following information in the employee's personnel file was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department and fund to which the check should be charged.
  - d. Retirement system participation and payroll withholding.
  - e. Federal, State & Local income tax withholding authorization and withholding.
  - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

2. We tested the checks we selected in step 1, as follows:
  - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
  - b. We determined whether the fund and account code to which the check was posted was reasonable based on the employee's duties as documented in the employee's personnel file. We also determined whether the payment was posted to the proper year. We found no exceptions.

**Payroll Cash Disbursements (Continued)**

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2009 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

<b>Withholding</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Withheld</b>	<b>Amount Paid</b>
Federal income taxes	January 31, 2010	December 24, 2009	\$46.53	\$46.53
State income taxes	January 15, 2010	December 24, 2009	\$13.62	\$13.62
Local income tax	January 31, 2010	January 19, 2010	\$28.58	\$28.58
OPERS retirement (withholding plus employer share)	January 30, 2010	January 28, 2010	\$391.87	\$391.87

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Warrant Register for the year ended December 31, 2009 and ten from the year ended December 31, 2008 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 Warrant Register 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.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D). We found no exceptions.

**Compliance – Budgetary**

1. We compared the total from the Amended Official Certificate of Estimated Resources, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Revenue History Report for the General and Capital Projects funds for the years ended December 31, 2009 and 2008. The amounts agreed.
2. We scanned the appropriation measures adopted for 2009 and 2008 to determine whether, for the General and Capital Projects funds, the Trustees appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.28(B)(2), 5705.38 and 5705.40, to the amounts recorded in the Appropriation History Report for 2009 and 2008 for the following funds: General and Capital Projects. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation History report.

**Compliance – Budgetary (Continued)**

4. Ohio Rev. Code Section 5705.28(B)(2)(c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the General and Capital Projects funds for the years ended December 31, 2009 and 2008. We noted no funds for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2009 and 2008 for the General and Capital Projects funds, as recorded in the Appropriation History Report. We noted no funds for which expenditures exceeded appropriations.

**Compliance – Contracts & Expenditures**

1. We inquired of management and scanned the Appropriation History report for the years ended December 31, 2009 and 2008 for procurements requiring competitive bidding under Article VII of the District's Bylaws, adopted pursuant to Ohio Rev. Code Section 1545.09(A), which states that no contract, agreement, deed, option or document of action creating any written obligation, contractual relation from, in or to the Board shall be accepted or received on behalf of the Board, except with the approval and authorization of the Board, and pursuant to Sections 307.86 and 307.91 of the Ohio Revised Code.

We identified a Gateway Nature Center project exceeding \$25,000, subject to Article VII of the District's Bylaws. For this project, we noted that the Board selected the lowest responsible bidder.

2. For the Gateway Nature Center project described in step 1 above, we read the contract and noted that it required the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. The contract included the Ohio Department of Commerce's schedule of prevailing rates.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

July 21, 2010





**Mary Taylor, CPA**  
Auditor of State

**MARION COUNTY PARK DISTRICT**  
**MARION 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**  
**AUGUST 5, 2010**