

MONROE COUNTY PARK DISTRICT

MONROE COUNTY

JANUARY 1, 2009 TO DECEMBER 31, 2010

AGREED UPON PROCEDURES



Dave Yost • Auditor of State

Board of Park Commissioners
Monroe County Park District
105 West Court Street
Woodsfield, Ohio 43793

We have reviewed the *Independent Accountants' Report on Applying Agreed Upon Procedures* of the Monroe County Park District, Monroe County, prepared by Hurst, Kelly & Company, LLC, for the period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Monroe County Park District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 10, 2011

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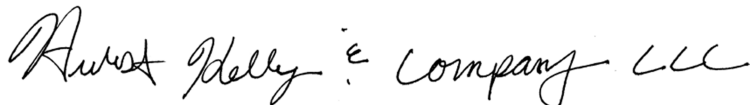
Independent Accountants' Report on Applying Agreed-Upon Procedures

Board of Park Commissioners
Monroe County Park District
105 West Court Street
Woodsfield, Ohio 43793

We have performed the procedures enumerated in Attachment A, Schedule of Agreed-Upon Procedures, with which the Board of Park Commissioners (the Board) and the management of the Monroe County Park District (the District) and the Auditor of State 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, 2010 and 2009, 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 in Attachment A, Schedule of Agreed-Upon Procedures, either for the purpose for which this report has been requested or for any other purpose.

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 the Auditor of State and is not intended to be, and should not be used by anyone other than these specified parties.



April 4, 2011

Attachment A

Schedule of Agreed-Upon Procedures

This report only describes exceptions exceeding \$10.

Cash

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Fund History Reports to the December 31, 2008 balances reported in the prior year audited financial statements. We noted the following differences:

December 31, 2008	General Fund	Debt Service Fund
Balances maintained by Monroe County		
Fund # 121 (Fund History Report)	\$ 43,854	
Fund # 219 (Fund History Report)		\$ 1,500
Fund # 339 (Fund History Report)		1,385
Balances maintained by financial institutions		
The Citizens National Bank	124	
WesBanco		1,041
	43,978	3,926
Prior year audited financial statements		
December 31, 2008 reported balance	43,854	2,885
Difference	\$ 124	\$ 1,041

3. We agreed the totals per the bank reconciliation to the total of the December 31, 2010 and 2009 fund cash balances reported in the Fund History Reports. The amounts agreed, however we noted other cash balances in addition to those maintained by Monroe County which are listed below.

December 31, 2009		
	General Fund	Debt Service Fund
Balances maintained by Monroe County		
Fund # 121 (Fund History Report)	\$ 49,265	
Fund # 219 (Fund History Report)		\$ 1,500
Fund # 339 (Fund History Report)		2,460
	<hr/>	<hr/>
Balance per bank reconciliation	49,265	3,960
	<hr/>	<hr/>
Additional balances maintained by financial institutions		
The Citizens National Bank	100	
WesBanco		1,319
	<hr/>	<hr/>
Total Fund Balance, December 31, 2009	\$ 49,365	\$ 5,279

December 31, 2010		
	General Fund	Debt Service Fund
Balances maintained by Monroe County		
Fund # 121 (Fund History Report)	\$ 59,422	
Fund # 219 (Fund History Report)		\$ 1,500
Fund # 339 (Fund History Report)		2,775
	<hr/>	<hr/>
Balance per bank reconciliation	59,422	4,275
	<hr/>	<hr/>
Additional balances maintained by financial institutions		
The Citizens National Bank	100	
WesBanco		20
	<hr/>	<hr/>
Total Fund Balance, December 31, 2010	\$ 59,522	\$ 4,295

4. We confirmed the December 31, 2010 balances maintained by Monroe County in the General Fund (Fund # 121) and Debt Service Fund (Funds # 219 and # 339) with the Monroe County Auditor. We also agreed these balances to the amounts appearing in the December 31, 2010 bank reconciliation without exception.

December 31, 2010		
	General Fund	Debt Service Fund
Balances maintained by Monroe County and confirmed with the Monroe County Auditor		
Fund # 121	\$ 59,422	
Fund # 219		\$ 1,500
Fund # 339		2,775
Balance per bank reconciliation	<u>\$ 59,422</u>	<u>\$ 4,275</u>

- a. We agreed the December 31, 2010 balances reported as maintained by financial institutions to the bank statement balance reported on the corresponding monthly bank statement that included the December 31, 2010 balance. The balances agreed as reported below:

December 31, 2010		
	General Fund	Debt Service Fund
Balances maintained by financial institutions		
The Citizens National Bank	\$ 100	
WesBanco		\$ 20
Total	<u>\$ 100</u>	<u>\$ 20</u>

5. We selected all outstanding checks (two) from the December 31, 2010 bank reconciliation:
- a. We traced the amount and date written to the check register to verify that the checks were dated prior to December 31. We noted no exceptions.
 - b. We determined that of the two checks listed as outstanding at December 31, 2010 (which totaled \$243):
 - i. Check number 98012 (in the amount of \$49, dated September 3, 2010) did not post to the January or February 2011 bank statements (the most current statements available at the time of our fieldwork).
 - ii. Check number 124993 (in the amount of \$194, dated December 9, 2010) posted to the January bank statement on January 5, 2011.

6. We tested investments held at December 31, 2010 and December 31, 2009 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

Property Taxes and Intergovernmental Receipts

1. We selected the first half and second half property tax settlements for 2010 and 2009 and we:
 - a. Traced the gross receipts from the Distribution of Receipts report (signed by the Monroe County Auditor) to the amounts recorded in the Fund History Reports. The amounts were not in agreement. The differences in the amounts were fees charged for each settlement (as reported in the table below).

Distribution of Receipts Report	First Half 2009	Second Half 2009	First Half 2010	Second Half 2010
Gross receipts	\$ 52,984.84	\$ 34,255.21	\$ 54,206.45	\$ 35,505.03
Fees	(2,385.28)	(1,779.32)	(2,193.98)	(1,725.09)
	<u>\$ 50,599.56</u>	<u>\$ 32,475.89</u>	<u>\$ 52,012.47</u>	<u>\$ 33,779.94</u>
<u>Fund History Report</u>				
Receipts recorded, Fund # 121	\$ 45,199.56	\$ 27,075.89	\$ 46,612.47	\$ 28,379.94
Receipts recorded, Fund # 219	3,000.00	3,000.00	3,000.00	3,000.00
Receipts recorded, Fund # 339	2,400.00	2,400.00	2,400.00	2,400.00
	<u>\$ 50,599.56</u>	<u>\$ 32,475.89</u>	<u>\$ 52,012.47</u>	<u>\$ 33,779.94</u>

- b. Determined that the receipt was allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10.
 - c. Determined that the receipt was recorded in the proper year.
2. We scanned the Fund History Report for the General Fund and determined that it included the following number of tax receipts for 2010 and 2009.
 - a. Two personal property tax receipts.
 - b. Two real estate tax receipts.

3. We selected two receipts from the State Distribution Transaction Lists (DTL) from 2010 and two from 2009.
 - a. We traced the gross amount from the State DTL to the Monroe County Auditor's *County Levies Homestead and Rollbacks Distribution* worksheets. We noted that the Monroe County Park District received an allocation of the gross amount listed on the State DTL report. We then traced the Monroe County Park District's net allocation per the County Auditor's worksheet to the Fund History Report. The amounts agreed.
 - b. We determined that these receipts were allocated to the proper funds.
 - c. We determined that these receipts were recorded in the proper year.

Debt

1. We inquired of management and scanned the Fund History Reports for evidence of bonded or note debt issued during 2010 or 2009 or outstanding as of December 31, 2010 or 2009. We did not note any new debt issuances or proceeds from debt during 2010 or 2009. Additionally, all debt noted during our scan has been confirmed as of December 31, 2010 and 2009 with the financial institution holding the debt (as detailed in step 3 below).
2. We confirmed principal and interest payments made by the District during 2010 and 2009 with the financial institution holding the District's debt. We then compared these confirmed principal and interest payments to the principal and interest disbursements reported in the Fund History Reports of Funds # 219 and # 339 (the Debt Service Fund) for 2009 and 2010. A summary of the differences we noted are detailed in the following table:

For the year ended December 31, 2009			
	Confirmed by Financial Insitution	Fund History Reports	Difference
Principal	\$ 8,046	\$ 7,181	\$ (865)
Interest	1,400	2,543	\$ 1,143
Total	<u>\$ 9,446</u>	<u>\$ 9,724</u>	<u>\$ 278</u>

For the year ended December 31, 2010			
	Confirmed by Financial Insitution	Fund History Reports	Difference
Principal	\$ 10,518	\$ 9,638	\$ (880)
Interest	1,006	848	\$ (159)
Total	<u>\$ 11,524</u>	<u>\$ 10,485</u>	<u>\$ (1,039)</u>

3. We confirmed the District's outstanding debt balances as of December 31, 2010 and 2009 with the financial institution holding the District's debt.

Confirmed Debt Balances as of December 31, 2009		
<hr/>		
Loan # 7200110566	\$	11,099
Loan # 7200011806		<hr/> 10,689
 Total	 \$	 <hr/> <hr/> 21,788

Confirmed Debt Balances as of December 31, 2010		
<hr/>		
Loan # 7200110566	\$	5,115
Loan # 7200011806		<hr/> 6,155
 Total	 \$	 <hr/> <hr/> 11,270

Payroll Cash Disbursements

1. We haphazardly selected one payroll disbursement for five employees from 2010 and one payroll disbursement for five employees from 2009 from the Pay Register Report for the pay dates July 9, 2010 and September 4, 2009, respectively, and determined whether the following information in the employees' personnel files and or the official minute record was consistent with the information used to compute gross and net pay related to the corresponding payroll disbursement:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department and fund to which the disbursement should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, state and local income tax withholding authorization and withholding

We found no exceptions related to steps a. through e.

2. We tested the disbursements 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 (timesheet and or legislatively approved rate or salary). We found no exceptions.
 - b. We determined that the fund and account code to which the disbursement was posted was reasonable based on the employees' duties as documented in the employees' personnel files and or the official minute record. We also determined that the disbursement was posted to the proper year.

3. We confirmed with the Monroe County Auditor's Office the last remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2010. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2011	December 22, 2010	179.34	179.34
State income taxes	January 15, 2011	December 22, 2010	39.03	39.03
City income taxes	April 30, 2011	Not yet remitted	22.47	-
OPERS retirement (withholding plus employer share)	January 30, 2011	January 24, 2011	224.64	539.14

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Appropriation History Report for the year ended December 31, 2010 and ten disbursements from the Appropriation History Report for year ended December 31, 2009 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 Appropriation History Reports and to the names and amounts on the supporting invoices or other supporting documentation. 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. We found no exceptions.

Compliance – Budgetary

1. We compared the total from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue Account Report for the General and Debt Service funds for the years ended December 31, 2010 and 2009. The amounts agreed.
2. We scanned the appropriation measures adopted for 2010 and 2009 to determine whether, for the General and Debt Service funds, the Board of Park Commissioners appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Section 5705.38(C).

The District was unable to locate the 2009 appropriations detail for the Debt Service Fund. Accordingly, we were not able to scan the appropriation measures for 2009 for the Debt Service Fund and we could not determine for this fund and year whether the Board of Park Commissioners appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Section 5705.38(C). We did not note any other exceptions.

3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Appropriation History Report for 2010 and 2009 for the General and Debt Service funds.

The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation History Report, except for the 2009 appropriations of the Debt Service Fund which the District was unable to locate for our comparison. Accordingly, we did not have an appropriations resolution for 2009 for the Debt Service Fund to compare to the Appropriation History Report.

4. Ohio Rev. Code Section 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General and Debt Service funds for the years ended December 31, 2010 and 2009.

The District was unable to locate the 2009 appropriations detail for the Debt Service Fund. Accordingly, we were not able to compare the total appropriations for 2009 for the Debt Service Fund to 2009 total certified resources for the Debt Service Fund.

Except for the item noted above (the 2009 Debt Service Fund appropriations detail that we could not compare to 2009 total certified resources for the Debt Service Fund) we noted no funds for which appropriations exceeded certified resources.

5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2010 and 2009 for the General and Debt Service funds, as recorded in the Appropriation History Report.

The District was unable to locate the 2009 appropriations detail for the Debt Service Fund. Accordingly, we were not able to compare total expenditures to total appropriations for 2009 for the Debt Service Fund.

Except for the item noted above (the 2009 Debt Service Fund appropriations detail that we could not compare to total expenditures for the Debt Service Fund) we noted no funds for which expenditures exceeded appropriations.

6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We scanned the Fund History Report for evidence of new restricted receipts requiring a new fund during 2010 and 2009. We also inquired of management regarding whether the District received new restricted receipts. We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the District to establish a new fund.

7. We scanned the 2010 and 2009 Fund History Reports for evidence of interfund transfers which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.

8. We inquired of management and scanned the 2009 and 2010 Appropriation History Reports to determine whether the District desired to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the District did not establish such reserves.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Fund History Report for the years ended December 31, 2010 and 2009 for procurements requiring competitive bidding in connection with the District's bylaw governing the awarding of professional contracts which was adopted pursuant to Ohio Rev. Code Section 1545.09(A). The bylaw states in part that "In negotiating and contracting for the services of professional, technical, consulting and other special services, the Board shall use [*a standard, defined set of procedures to evaluate the proposals received*]."

We did not note any purchases subject to the aforementioned bidding requirements.



Dave Yost • Auditor of State

MONROE COUNTY PARK DISTRICT

MONROE 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 24, 2011**