

HOLMES COUNTY PARK DISTRICT

HOLMES COUNTY

**JANUARY 1, 2010 TO DECEMBER 31, 2011
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Park Board
Holmes County Park District
1 Trail Drive, Suite A
Millersburg, Ohio 44654

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Holmes County Park District, prepared by Julian & Grube, Inc., for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

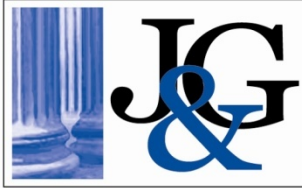
Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Holmes County Park District is responsible for compliance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

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

Dave Yost
Auditor of State

September 13, 2012

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Julian & Grube, Inc.

Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Holmes County Park District
Holmes County
1 Trail Drive, Suite A
Millersburg, Ohio 44654

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Holmes County Park District, Holmes County, Ohio, (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, 2011 and 2010, 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. Holmes County is custodian for the District's deposits. We confirmed the District's fund balances reported on its December 31, 2011 Holmes County Park District Financial Report to the balances reported in Holmes County Auditor's accounting records. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Budget Report maintained by Holmes County to the December 31, 2009 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2011 and one from 2010:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Transaction History Report - Revenues. The amounts agreed.
 - b. We determined whether the receipts were allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. The receipts were recorded in the proper year.

2. We scanned the Transaction History Report - Revenues to determine whether it included two real estate tax receipts for 2011 and 2010. We noted the Transaction History Report - Revenues included the proper number of tax settlement receipts for each year.
3. We selected two (District only had two) receipts from the State Distribution Transaction Lists (DTL) from 2011 and one (District only had one) from 2010. We also selected one receipt from the County Auditor's Vendor Report from 2011 (District only had one receipt) and one from 2010 (District only had one receipt).
 - a. We compared the amount from the above reports to the amount recorded in the Transaction History Report - Revenues. 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.
4. We confirmed the amounts paid from the Ohio Department of Natural Resources to the District in 2010 (District had none in 2011). We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Fees

We haphazardly selected 10 fees from the year ended December 31, 2011 and 10 fees from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Transaction History Report - Revenues. The amounts agreed.
- b. Amount charged complied with rates in force during the audit period. We found no exceptions.
- c. Receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Transaction History Report - Revenues and the Transaction History Report - Expenses for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances, nor any debt payment activity during 2011 or 2010.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for two employees from 2011 (District only had two employees) and one payroll check for three employees from 2010 (District only had three employees) from the Holmes County Payroll Distribution Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Holmes County Payroll Distribution Report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine 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 2011. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2012	December 28, 2011	\$61,416	\$61,416
State income taxes	January 15, 2012	December 28, 2011	\$12,406	\$12,406
Local income tax	January 31, 2012	January 10, 2012	\$18,786	\$18,786
OPERS retirement	January 30, 2012	January 11, 2012	\$236,962	\$236,962

Since the District's employee's payroll and related withholdings are paid by Holmes County, the aforementioned remittances were for all County employees which included the District's employees.

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Holmes County Payroll Distribution Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The District's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Transaction History Report - Expenses for the year ended December 31, 2011 and ten from the year ended 2010 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 History Report - Expenses 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 Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Receipt Report for the S09 Park District and N27 Park Land & Building funds for the years ended December 31, 2011 and 2010. The amounts agreed.
2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether, for the S09 Park District and N27 Park Land & Building 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 Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Budget Report for 2011 and 2010 for the following funds: S09 Park District and N27 Park Land & Building Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Budget Report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the S09 Park District and N27 Park Land & Building funds for the years ended December 31, 2011 and 2010. 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, 2011 and 2010 for the S09 Park District and N27 Park Land & Building funds, as recorded in the Budget Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2011 and 2010 Receipt Report and Budget Report for evidence of interfund transfers which Ohio Revised Code Sections 5705.14, 5705.15 and 5705.16 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.
7. We inquired of management and scanned the Budget Report to determine whether the District elected to establish reserve accounts permitted by Ohio Revised Code Section 5705.13. We noted the District did not establish these reserves.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Transaction History Report - Expenses report for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding. We identified no purchases subject to the aforementioned bidding requirements. However, the District's bylaws did not comply with Ohio Revised Code Section 1545.09(A) requiring the District to adopt bylaws or rules establishing a procedure for contracting for professional, technical, consulting, and other special services.

Officials' Response:

In response to the exception noted in the Compliance – Contracts & Expenditures section, the officials' response is that they will work to amend its bylaws accordingly.

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, those charged with governance, the Auditor of State, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.



Julian & Grube, Inc.
June 18, 2012

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Dave Yost • Auditor of State

HOLMES COUNTY PARK DISTRICT

HOLMES 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
SEPTEMBER 25, 2012**