



Dave Yost • Auditor of State





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

Portage County Park District  
Portage County  
705 Oakwood Street, Suite 4G  
Ravenna, Ohio 44266

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Portage County Park District (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, 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. We confirmed the December 31, 2011 and 2010 ending total cash fund balance with the District's fiscal agent, Portage County Treasurer's Office. We agreed the confirmed balances to the amounts appearing in the December 31, 2011 and 2010 year ended financial reports filed with the Auditor of State's office. We found no exceptions.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Cash Basis Report to the December 31, 2009 balances documented in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the Auditor Treasurer Reconciliation Report to the total of the December 31, 2011 and 2010 fund cash balances reported in the Financial Statements. The amounts agreed.
4. The District does not maintain a checking account as Portage County makes payments on behalf of the Park District. Portage County has an annual financial audit in which testing of outstanding checks is performed.

### Intergovernmental and Other Confirmable Cash Receipts

1. We selected one receipt from the County Auditor's Confirmation from 2011 and one from 2010.
  - a. We compared the amount from the above report to the amount recorded in the Detailed Revenue Report. The amounts agreed.

**Intergovernmental and Other Confirmable Cash Receipts (Continued)**

- b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
    - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
- 2. We confirmed the amounts paid from Portage County to the District during 2010 for Contract Services. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
- 3. We agreed the amount paid from Home Savings Bank to the District during 2011 to documentation supporting the amount received. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined 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 donor's letter dated June 9, 2011. We agreed this amount to the Detailed Revenue Report. We determined restrictions, if applicable, and those funds were properly used. We found no exceptions.

**Debt**

- 1. From the prior agreed upon procedures documentation, we noted the following loans outstanding as of December 31, 2009. These amounts agreed to the Districts January 1, 2010 balances on the summary we used in step 3.

Issue	Principal outstanding as of December 31, 2009:
Camp Spelman Purchase Loan	\$68,612.88
General Fund Loan due to Portage County	\$67,000.00

- 2. We inquired of management, and scanned the Detailed Revenue Report and Detailed Expenditure Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. All debt noted agreed to the summary we used in step 3.
- 3. We obtained a summary of debt activity for 2011 and 2010 and agreed principal and interest payments from the related debt amortization schedules to debt service fund payments reported in the Detailed Expenditure Report. We also compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for three employees from 2011 and one payroll check for three employees from 2010 from the Employee Detail Payroll Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Payroll 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 code 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 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 Employee Detail Payroll 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.

3. Portage County, the District's fiscal agent, processes payroll of the District. Portage County has an annual financial audit in which testing of withholdings and remittances are performed.

### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Detailed Expenditure Report 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 Detailed Expenditure Report 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 estimated receipts 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 Detailed Revenue Report for the General and Capital Project 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 General and Capital Project 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.

### **Compliance – Budgetary (Continued)**

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 Status Report for 2011 and 2010 for the following funds: General Fund and Capital Project Funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status report.
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 Project funds for the years ended December 31, 2011 and 2010. We noted no funds for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 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 General and Capital Project fund, as recorded in the Appropriation Status Report. We noted no funds for which expenditures exceeded appropriations.

### **Compliance – Contracts & Expenditures**

1. We inquired of management and scanned the Detailed Expenditure Report for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding. Competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law [Ohio Rev. Code Sections 713.23(D) and 307.86].

We identified two projects exceeding \$25,000, subject to Ohio Rev. Code Sections 713.23(D) and 307.86. For these projects, we noted that the Board advertised the project in a local newspaper, and selected the lowest responsible bidder.

2. For the projects described in step 1 above, we read each 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 contracts included the Ohio Department of Commerce's schedule of prevailing rates, and also required the contractor to incorporate the prevailing wage requirements into its subcontracts.

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, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

April 20, 2012



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PORTAGE COUNTY PARK DISTRICT

PORTAGE 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, 2012