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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Trumbull County Metroparks District
Trumbull County
347 North Park Ave.
Warren, OH 44484

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Trumbull County Metroparks 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

Trumbull County is custodian for the District's deposits and investments. We noted the District's fund balances reported in Trumbull County's accounting records. We agreed the January 1, 2010 and 2011 beginning fund balances recorded in the Trumbull County Treasurer Monthly Financial Statement to the Commissioners to the December 31, 2009 and 2010 balances. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We tested the four intergovernmental receipts from the Trumbull County Journal of Receipts and Pay Ins from 2011 and 2010.
 - a. We determined these receipts were allocated to the proper fund.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. The District received \$20,000 from a donor, as described in the donor's check dated July 13, 2011. We agreed this amount to the Receipt Register Report. We noted the donor restricted the donation be used for the bike trail. The District spent this amount on paving the bike trail during 2012.

Intergovernmental and Other Confirmable Cash Receipts – (Continued)

3. We tested two grants the District received in 2011 and 2010. We found no exceptions.
 - a. The Litter Control grant funds were used for clean up supplies and materials.
 - b. The Trumbull County Tourism grant was used for signage.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2011 and 10 over-the-counter cash receipts 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 Receipt Register Report. The amounts agreed.
- b. 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 disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2011 or 2010. We noted no new debt issuances or any debt payment activity during 2011 or 2010.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the only employee of the District from 2011 and one payroll check from 2010 from the Payroll Earning Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Earning Report to supporting documentation (legislatively approved rate). We found no exceptions.
 - b. 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 minute record. 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 charged by the Fiscal Agent (Trumbull County) if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the fourth 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 15, 2012	January 12, 2012	\$628.81	\$628.81
State income taxes	January 15, 2012	January 12, 2012	\$101.43	\$101.43
Newton Falls Income tax	January 31, 2012	January 27, 2012	\$61.25	\$61.25
OPERS retirement	January 31, 2012	January 27, 2012	\$1,470.35	\$1,470.35

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Appropriation Ledger 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 Appropriation Ledger 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 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 Percentage of Estimated Receipts for the General and Western Reserve Greenway Trail 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 Western Reserve Greenway Trail 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 Ledger for 2011 and 2010 for the following funds: General and Western Reserve Greenway Trail. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Ledger.
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 Western Reserve Greenway Trail funds for the years ended December 31, 2011 and 2010. We noted no funds for which appropriations exceeded estimated revenue.
5. 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 fund for the years ended December 31, 2011 and 2010. We noted no funds for which appropriations exceeded estimated revenue.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned *the Appropriations Ledger* for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding under the Districts Bylaws, adopted pursuant to Ohio Rev. Code Section 1545.09(A). The District does not have any Bylaws as required by Ohio Rev. Code Section 1545.09(A). Therefore, we could not test for competitive bidding requirements.

Officials' Response –We did not receive a response from Officials to the exceptions reported above.

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

October 11, 2012



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TRUMBULL COUNTY METROPARKS DISTRICT

TRUMBULL 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
NOVEMBER 8, 2012