



**UNION COUNTY JOINT RECREATION BOARD  
UNION COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2011 and 2010**



**Dave Yost • Auditor of State**



**UNION COUNTY JOINT RECREATION BOARD  
UNION COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

**THIS PAGE INTENTIONALLY LEFT BLANK**



# Dave Yost • Auditor of State

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

Union County Joint Recreation Board  
Union County  
P.O. Box 738  
Marysville, Ohio 43040

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Union County Joint Recreation Board (the Board) 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. Union County is custodian for the Board's deposits. We compared the Board's fund balance reported on its December 31, 2011 Cash Journal to the balances reported in Union County's Fund History Report. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balance recorded in the Fund History Report to the December 31, 2009 balance in documentation in the prior year Agreed—Upon Procedures working papers. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from Paris Township, Union County, and the City of Marysville to the Board during 2011 and 2010 with the entities. 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.
2. The Board received \$30,000 from the Ohio Department of Natural Resources for a Natureworks Grant, as described in the grantor's award listing.
  - a. We compared the amount from the grantor's award listing to the amount recorded in the Revenue History Report. The amounts agreed.

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

- b. We determined whether the receipt was allocated to the proper fund. The Board did not establish a separate fund to account for the externally-restricted resource, as required by Ohio Rev. Code Section 5705.09.
- c. We determined whether the receipt was recorded in the proper year. We found no exceptions.
- d. The Ohio Department of Natural Resources has restricted the grant to be used for the repair of baseball/softball diamond facilities. Because the Board did not establish a separate fund to account for the grant, we could not fully determine the Board used the grant on the repair of baseball/softball diamond facilities.

### **Rental Fees**

1. We selected all renters who paid more than \$3,000 in rental fee receipts during 2011 and 2010, as recorded in the Revenue History Report and:
  - a. Confirmed the amounts with the renters. We were unable to confirm receipts in the amounts of \$1,085 and \$2,725 during 2011 and 2010, respectively, paid by the Heart of Ohio Softball league.
  - b. Determined whether the amount charged complied with rates in force during the audit period. We found no exceptions.
  - c. Determined whether the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.
2. We scanned the Board's calendar on their website for any entities listed on the calendar but no receipts posted to the ledgers. 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 Revenue History Report and Appropriation History Report 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.

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

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

### **Compliance – Budgetary**

1. We compared the total estimated receipts from the *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue History Report for the General fund 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 fund, 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 Appropriation Report for 2011 and 2010 for the General fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation 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 General fund 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 General fund, as recorded in the Appropriation Report. 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 Revenue History Report for evidence of new restricted receipts requiring a new fund during December 31, 2011 and 2010. We also inquired of management regarding whether the District received new restricted receipts. The Board received a Natureworks grant from the Ohio Department of Natural Resources in 2010 in the amount of \$30,000. The Board did not establish a fund to segregate the Natureworks receipts and disbursements, in compliance with Section 5705.09.

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

1. We inquired of management and scanned the Appropriation History Report for the years ended December 31, 2011 and 2010 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

We did not receive a response from Officials to the exception(s) 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 Board, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

April 30, 2012





# Dave Yost • Auditor of State

**UNION COUNTY JOINT RECREATION BOARD**

**UNION 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  
JULY 17, 2012**