



Dave Yost • Auditor of State





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

Wood County Park District  
Wood County  
18729 Mercer Road  
Bowling Green, Ohio 43402-9688

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Wood County Park District, Wood County, Ohio (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, 2015 and 2014, 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. Wood County is custodian for the District's deposits, and therefore the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2015 Statement of Cash Position to the balances reported in Wood County's accounting records. The amounts agreed.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Statement of Cash Position to the December 31, 2013 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Statement of Cash Position to the December 31, 2014 balances in the Statement of Cash Position. We found no exceptions.

### Property Taxes and Intergovernmental Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2015 and one from 2014:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Detail Revenue Transactions Report. The amounts did not agree. The District recorded property tax receipts at net rather than gross. As a result, an understatement of revenues and expenditures in the amount of \$16,314 and \$11,642 were noted from the 2015 August *Statement* and the 2014 February *Statement*, respectively. We recommend property tax receipts be posted at gross, including administrative fees. The administrative fees should then, correspondingly, be posted as offsetting disbursements. Because we

- did not test the posting at gross for all property tax receipts, our report provides no assurance whether or not additional similar errors occurred.
- b. We determined whether the receipt was allocated to the proper fund as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Detail Revenue Transactions Report to determine whether it included two real estate tax receipts for 2015 and 2014. We noted the Detail Revenue Transactions Report included the proper number of tax receipts for each year.
  3. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2015 and all from 2014. We also selected all receipts from the County Auditor's DTLs from 2015 and all from 2014.
    - a. We compared the amount from the above reports to the amount recorded in the Detail Revenue Transactions Report. The amounts agreed.
    - 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.

#### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2013.
2. We inquired of management, and scanned the Detail Revenue Transactions Report and Detail Expense Transactions Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

#### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2015 and one payroll check for five employees from 2014 from the Detail History Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Detail History Report to supporting documentation (timecard, or legislatively approved rate or salary). 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 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, 2015 to determine whether remittances were timely charged by the fiscal agent (Wood County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2015. We noted the following:

3.

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes and Medicare	January 31, 2016	December 24, 2015	\$3,632.91	\$3,632.91
State income taxes	January 15, 2016	December 28, 2015	670.91	670.91
Local income tax	February 1, 2016	December 24, 2015	1,940.41	1,940.41
OPERS retirement	January 30, 2016	January 20, 2016	19,298.38	19,298.38

4. 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 Detail History 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 Detail Expense Transactions Report for the year ended December 31, 2015 and ten from the year ended December 31, 2014 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 Detail Expense Transactions 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 eleven instances where disbursements requiring certification were not certified. Ohio Rev. Code Section 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not test all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred. We recommend the fiscal officer certify disbursements in accordance with the requirements of the Revised Code.

### **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 MTD/YTD Revenue Report – Wood County for Month 12 for the General Fund for the years ended December 31, 2015 and 2014. The amounts agreed.

2. We scanned the appropriation measures adopted for 2015 and 2014 to determine whether, for the General Fund, the 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 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 Wood County Budget Report for 2015 and 2014 for the General Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Wood County 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 General Fund for the years ended December 31, 2015 and 2014. We noted appropriations did not exceed 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, 2015 and 2014 for the General Fund, as recorded in the Wood County Budget Report. We noted expenditures did not exceed appropriations for the General Fund.
6. We inquired of management and scanned the Wood County Budget Reports to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the District did not establish these reserves.
7. We scanned the Statement of Cash Position for the years ended December 31, 2015 and 2014 for a negative cash fund balance. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no negative cash fund balances.

#### **Other Compliance**

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the District filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. No exceptions were noted.

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is fluid and cursive, with the first name "Dave" and last name "Yost" clearly legible.

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 12, 2016

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# Dave Yost • Auditor of State

**WOOD COUNTY PARK DISTRICT**

**WOOD 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  
AUGUST 2, 2016**