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COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY

TABLE OF CONTENTS

TITLE _____ **PAGE**

Independent Accountants' Report on Applying Agreed-Upon Procedures..... 1

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Coshocton City and County Park District
Coshocton County
23253 State Route 83 North
Coshocton, OH 43812

We have performed the procedures enumerated below, with which the Board of Park Commissioners and the management of the Coshocton City and County Park District, Coshocton County, Ohio (the Park 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, 2016 and 2015, 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. Coshocton County is custodian for the Park District's deposits and investments, and therefore the County's deposit and investment pool holds the Park District's assets. The Park District maintains a clearing bank account that is used to record the receipts collected at the Park District. We tested the mathematical accuracy of the December 31, 2016 bank reconciliation of the clearing account and ensured that all receipts collected by the Park District were paid to the County by month end. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Statement of Cash Position with MTD totals to the December 31, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Statement of Cash Position with MTD totals to the December 31, 2015 balances in the Statement of Cash Position with MTD totals. We found no exceptions.
3. We observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2016 bank reconciliation without exception.

Property Taxes and Other Confirmable Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2016 and one from 2015:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Revenue Audit Trail Report. The amounts agreed.
 - b. We determined whether the receipt was allocated to the proper funds as required by Ohio Rev. Code §§ 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 Revenue Audit Trail Report to determine whether it included two real estate tax receipts for 2016 and 2015. We noted the Revenue Audit Trail Report included the proper number of tax receipts for each year.
3. We confirmed the on-behalf amounts paid from the Ohio Department of Transportation to the Park District during 2015. 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.

Fees

1. We haphazardly selected 10 fees from the year ended December 31, 2016 and 10 fees from the year ended 2015 recorded in the Daily Activity Statements and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Revenue Audit Trail Report. The amounts agreed with the following exceptions noted:
 - i. The Park District reduced the amount paid into the County Auditor for bank fees and credit card charges ranging from \$233 to \$1,376 in 2015 and ranging from \$150 to \$620 in 2016. These bank fees and credit card charges should have been recorded as expenditures instead of netted against receipts.
 - ii. The Park District used admission and concession money to purchase items needed causing the daily receipts to be reduced by \$12 in 2015 and \$10 in 2016. However, the detailed receipt was maintained to support the cash used for the concession purchase.
 - iii. One transaction in 2015 was shorted by \$21 as the cash register tape showed \$2,149 in collections but only \$2,128 was deposited.
 - iv. One transaction in 2016 had a cash deposit of \$929 while the supporting documentation attached to the receipt shows \$911 in pool admission fees causing an overage of \$18.
 - b. Amount charged complied with rates in force during the audit period. We found that there was several admission discounts offered to customers even though the rates were not formally approved by the Board. Additionally, we noted that the prices for concession stand items were set by the Director. However, the Director was not granted authority by the Board to set these prices. Also, the Park District does not have documentation to show the concession stand items were sold at the price set by the Director.
 - c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior audit documentation, we noted the following loan outstanding as of December 31, 2014. This amount agreed to the Park District's January 1, 2015 balances on the summary we used in step 3.

Issue	Principal outstanding as of December 31, 2014:
Ohio Water Development Authority	\$63,398

2. We inquired of management, and scanned the Revenue Audit Trail Report and Expense Audit Trail Report for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of loan and note debt activity for 2016 and 2015 and agreed principal and interest payments from the related debt amortization schedule to General Fund payments reported in the Expense Audit Trail Report. We also compared the date the debt payments were due to the date the Park District made the payments. We found that the OWDA debt payments are invoiced by the Coshocton County Commissioners' Office for the debt payments. However, we noted the amounts invoiced and remitted by the Park District in 2015 did not agree to the amortization schedule. This resulted in the principal and interest payments being overstated in the General Fund for 2015 by \$1,321 on the Expense Audit Trail Report for the OWDA Loan. This was brought to the County's attention and will be corrected with the 2017 payments.
4. We agreed the amount of debt proceeds from the debt documents to amounts recorded in the General Fund per the Revenue Audit Trail Report. The amounts agreed.
5. For new debt issued during 2016 and 2015, we inspected the debt legislation, noting the Park District had no stipulation as to use of the proceeds.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Monthly Expense Audit Trail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the respective Register for Pay Period report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the Board minutes. 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, 2016 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 2016. We noted the following:

Payroll Cash Disbursements (Continued)

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	1/31/17	12/30/16	\$76,352	\$77,352
State income taxes	1/15/17	12/30/16	\$13,405	\$13,405
Local income tax	1/15/17	12/31/16	\$29,593	\$29,593
OPERS retirement	1/31/17	1/17/17	\$236,464	\$236,464

As noted above, Coshocton County, who serves as the fiscal agent for the Park District overpaid the federal income taxes and Medicare withholdings by \$1,000 that was caused by a mathematical error. Coshocton County received a credit for this overpayment during the first quarter in 2017.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Expense Audit Trial Report for the year ended December 31, 2016 and ten from the year ended 2015 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 Expense Audit Trial 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 § 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 § 5705.36(A)(1), to the amounts recorded in the Revenue Report for the General and Capital Project Funds for the years ended December 31, 2016 and 2015. The amounts agreed.
2. We scanned the appropriation measures adopted for 2016 and 2015 to determine whether, for the General and Capital Project Funds, 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 § 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code §§ 5705.38 and 5705.40, to the amounts recorded in the Detail Trial Balance Report for 2016 and 2015 for the following funds: General Fund and Capital Projects. The amounts on the appropriation resolutions agreed to the amounts recorded in the Detail Trial Balance Report.
4. Ohio Rev. Code §§ 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 and Capital Project Funds for the years ended December 31, 2016 and 2015. We noted no funds for which appropriations exceeded certified resources.

Compliance – Budgetary (Continued)

5. Ohio Rev. Code § 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, 2016 and 2015 for the General and Capital Project Funds, as recorded in the Detail Trial Balance Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2016 and 2015 Revenue Audit Trail Report and Expense Audit Trail Report for evidence of all interfund transfers which Ohio Rev. Code §§ 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which § 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.”
7. We inquired of management and scanned the Expense Audit Trail Report to determine whether the Park District elected to establish reserve accounts permitted by Ohio Rev. Code § 5705.13. We noted the Park District did not establish these reserves.
8. We scanned the Statement of Cash Position Report for the years ended December 31, 2016 and 2015 for negative cash fund balance. Ohio Rev. Code § 5705.10(l) 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 funds having a negative cash fund balance.

Other Compliance

Ohio Rev. Code § 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 Park District filed their financial information within the allotted timeframe for the years ended December 31, 2016 and 2015. No exceptions 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 Park 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 Park District, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State
Columbus, Ohio

April 24, 2017

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COSHOCTON CITY AND COUNTY PARK DISTRICT

COSHOCTON 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 9, 2017**