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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Carroll County Park District
Carroll County
190 Alamo Road
Carrollton, Ohio 44615

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Carroll 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, 2010 and 2009, 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. As permitted by Ohio Revised Code, the Carroll County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets. We therefore confirmed the District's bank account balance with the Carroll County Treasurer. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Transaction History Report to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.

Confirmable Cash Receipts

1. We tested the four receipts from the County Auditor's cross reference report by vendor from 2010 and the three from 2009.
 - a. We compared the amount from the Cross Reference Report by vendor to the amount recorded in the Transaction History Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Confirmable Cash Receipts – (Continued)

2. We confirmed the amounts paid from the Stark Community Foundation to the District during 2010 and 2009. 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

We haphazardly selected 10 fee receipts from the year ended December 31, 2010 recorded in the Transaction History Report and determined whether the:

- a. Amount charged complied with rates in force during the audit period. We found no exceptions.
- b. Receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Debt

1. We inquired of management, and scanned the Transaction History Report for evidence of debt issued during 2010 or 2009 or debt payment activity during 2010 or 2009. We noted no new debt issuances nor any debt payment activity during 2010 or 2009.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check from 2010 and one payroll check from 2009 from the Distribution Report and determined whether the following information in the employee's personnel file was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary
 - c. Department and fund to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal and State income tax withholding authorization and withholding.

We found no exceptions related to steps a. – e. above.

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the salary amount used in computing gross pay to supporting documentation (legislatively approved salary). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted was reasonable based on the employee's duties as documented in the employee's personnel file. We also determined whether the payment was posted to the proper year. We found no exceptions.

Payroll Cash Disbursements – (Continued)

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2010. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2011	December 29, 2010	\$472	\$472
State income taxes	January 15, 2011	December 21, 2010	\$22	\$22
OPERS retirement (withholding plus employee share)	January 30, 2011	January 11, 2011	\$538	\$538

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Transaction History Report for the year ended December 31, 2010 and ten from the year ended 2009 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 Transaction 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 Sections 5705.28(B)(2) and 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total 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 Transaction History Report for the General and Bluebird Farm Park funds for the years ended December 31, 2010 and 2009. The amounts on the *Certificate* did not agree to the amount recorded in the accounting system for the General and Bluebird Farm Park Funds. The Transaction History Report recorded budgeted (i.e. certified) resources for the General fund of \$34,510 for 2010. However, the final *Amended Official Certificate of Estimated Resources* reflected \$34,649. The Transaction History Report recorded budgeted (i.e. certified) resources for the Bluebird Farm Park Fund of \$144,448 for 2010. However, the final *Amended Official Certificate of Estimated Resources* reflected \$180,271. The Transaction History Report recorded budgeted (i.e. certified) resources for the General Fund of \$43,137 for 2009. However, the final *Amended Official Certificate of Estimated Resources* reflected \$43,056. The Transaction History Report recorded budgeted (i.e. certified) resources for the Bluebird Farm Park Fund of \$0 for 2009. However, the final *Amended Official Certificate of Estimated Resources* reflected \$106,775. The fiscal officer should periodically compare amounts recorded in the Transaction History Report to amounts recorded on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the Trustees may be using inaccurate information for budgeting and monitoring purposes.

Compliance – Budgetary – (Continued)

2. We scanned the appropriation measures adopted for 2010 and 2009 to determine whether, for the General and Bluebird Farm Park 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 Budget Report for 2010 and 2009 for the following funds: General and Bluebird Farm Park Funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Budget 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 Bluebird Farm Park funds for the years ended December 31, 2010 and 2009. We noted no funds for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2010 and 2009 for the General and Bluebird Farm Park funds, as recorded in the Budget Report. We noted no funds for which expenditures exceeded appropriations.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Transaction History Report for the years ended December 31, 2010 and 2009 for procurements requiring competitive bidding under Article IX Section III of the Districts Bylaws, adopted pursuant to Ohio Rev. Code Section 1545.09(A), which states that the board shall contract as a contracting authority under Sections 307.89 to 307.91 of the Ohio Revised Code, to the same extent and with the same limitations as a board of county commissioners.

We identified no purchases subject to the aforementioned bidding requirements.

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 and 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

February 14, 2011



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CARROLL COUNTY PARK DISTRICT

CARROLL 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
JUNE 28, 2011**