



**CLEVELAND METROPOLITAN PARK DISTRICT
CUYAHOGA COUNTY**

AGREED UPON PROCEDURES

FOR THE YEAR ENDED MARCH 31, 2008



Mary Taylor, CPA
Auditor of State

CLEVELAND METROPOLITAN PARK DISTRICT
CUYAHOGA COUNTY

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Cleveland Metropolitan Park District
4101 Fulton Parkway
Cleveland, Ohio 44144

To the Director, Treasurer, and the Board of Park Commission:

We have performed the procedures enumerated below as of February 29, 2008 and March 31, 2008, which were agreed to by the addressees, solely to assist you in the transition of the Treasurer. The transition is the responsibility of the present and former officeholder. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. 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. The procedures agreed upon were as follows:

1. We compared the sum of the cash balances recorded on the Cleveland Metropolitan Park District's Comparative Summary Report with the cash and investment balances reconciled by Cleveland Metropolitan Park District as of February 29, 2008 and March 31, 2008.
2. We recomputed the mathematical accuracy of the reconciliations. We noted no computational errors.
3. We agreed the bank and investment balances on the reconciliations with the February 29, 2008 and March 31, 2008 month end bank and investment statements and confirmations obtained from the financial institutions. We noted no differences in the amounts or description of assets on the reconciliation versus the bank statements.
4. We agreed reconciling items appearing on the reconciliations to canceled checks, deposit slips and other supporting documentation. We vouched the transactions and determine the dates on those documents support that the items were proper reconciling items as of February 29, 2008 and March 31, 2008.

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We were not engaged to and did not audit cash and investments, and objective of which would be the expression of an opinion on cash and investments. Accordingly, we did not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above, and is not intended to be and should not be used by anyone else.

Sincerely,

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

April 30, 2008



Mary Taylor, CPA
Auditor of State

CLEVELAND METROPOLITAN PARK DISTRICT

CUYAHOGA 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 15, 2008**