



Mary Taylor, CPA
Auditor of State

**GUERNSEY COUNTY PARK DISTRICT
GUERNSEY COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Park Commissioners
Guernsey County Park District
627 Wheeling Avenue, Suite 300
Cambridge, Ohio 43725

We have performed the procedures enumerated below, with which the Board of Park Commissioners and the management of the Guernsey County Park District, Guernsey 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, 2009 and 2008, 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 and Investments

We agreed the January 1, 2008 beginning balance recorded in Guernsey County's Budget Report for the Y27 Guernsey County Park District Fund to the December 31, 2007 balances in the prior year audited statements. Also, we agreed the December 31, 2009 and 2008 ending balances recorded in Guernsey County's Budget Report for the Y27 Guernsey County Park District Fund to the annual financial reports prepared the District. The amounts agreed.

Intergovernmental and Other Confirmable Cash Receipts

We confirmed the amounts paid (transferred) from the Guernsey County Commissioners to the District during 2009 and 2008.

- a. We compared the amount from the Guernsey County Transaction History Report and Budget Report to the Y27 Guernsey County Park District Fund. The amounts agreed.
- b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Guernsey County Transaction History Report for the Y27 Guernsey County Park District Fund for the year ended December 31, 2009 and ten from the year ended 2008 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.

Non-Payroll Cash Disbursements (Continued)

- b. The warrant number, date, payee name and amount recorded in the voucher package agree to the warrant number, date, payee name and amount recorded in the Guernsey County Transaction History Report for the Y27 Guernsey County Park District Fund and to the names and amounts on the supporting invoices. We found no exceptions.
- c. 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 *Certificate of the Total Amount From All Sources Available For Expenditures and Balances* or replace with *Amended Official Certificate of Estimated Resources*, if there was an amendment, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Guernsey County Budget Report for the years ended December 31, 2009 and 2008. The amounts agreed.
2. 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 Guernsey County Budget Report for 2009 and 2008. The amounts agreed.
3. Ohio Rev. Code Section 5705.28(B)(2)(c) prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the years ended December 31, 2009 and 2008. We noted no instance for which appropriations exceeded certified resources.
4. 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, 2009 and 2008, as recorded in the Guernsey County Budget Report. We noted no instances for which expenditures were greater than appropriations.

Compliance – Contracts & Expenditures

Ohio Rev. Code Section 1549.09(A) requires the board to adopt bylaws or rules establishing a procedure for contracting for professional, technical, consulting, and other special services. The Board has not included these requirements in rules or in its bylaws. We recommend the Board adopt rules or amend its bylaws to address this contracting requirement.

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 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 "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

July 12, 2010



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GUERNSEY COUNTY PARK DISTRICT

GUERNSEY 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 29, 2010**