
ALGER & ASSOCIATES, LLC



COSHOCTON CITY & COUNTY PARK DISTRICT
COSHOCTON COUNTY

AGREED-UPON PROCEDURES

A large, light green outline of the letters 'A&A' in a decorative, gothic-style font. The letters are positioned behind the text 'AGREED-UPON PROCEDURES'.

FOR THE YEARS ENDED
DECEMBER 31, 2010 & 2009



Dave Yost • Auditor of State

Board of Park Commissioners
Coshocton City and County Park District
23253 State Route 83 N
Coshocton, Ohio 43812

We have reviewed the *Independent Accountants' Report on applying Agreed Upon Procedures* of the Coshocton City and County Park District, Coshocton County, prepared by Alger & Associates, LLC, for the period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Coshocton City and County Park District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 26, 2011

COSHOCTON CITY AND COUNTY PARK DISTRICT
COSHOCTON COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountants' Report on Applying Agreed Upon Procedures.....	1

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ALGER & ASSOCIATES, LLC

Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Coshocton City & County Park District
Coshocton County
23253 State Route 83 N.
Coshocton, Ohio 43812

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Coshocton City & County Park District (the District) and the Auditor of State 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. We confirmed the December 31, 2010 and 2009, ending total cash fund balance with the District's Fiscal Agent, Coshocton County Treasurer office who is the financial institution. We agreed the confirmed balances to the amounts appearing in the December 31, 2010 and 2009 year ended financial report filed with the Auditor of State office. We found no exceptions.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Fund Status Report to the December 31, 2008 balances in the prior year audited statements. The amounts agree.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the State Distribution Transaction Lists (DTL) and all confirmable cash receipts from 2009. We also selected all receipts from the County Auditor's Revenue Audit Trail Report from 2010. (The 2010 DTL was not available for review).
 - a. We compared the amount from the County Auditor's Revenue Audit Trail Report and the DTL to the amount recorded in the Receipt Ledger. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Fees

We haphazardly selected 45 over-the-counter fees from the year ended December 31, 2010 and 38 over-the-counter fees from the year ended 2009 recorded in the cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Revenue Audit Trail Report. The amounts agreed.
- b. Amount charged complied with rates in force during the audit period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

We inquired of management, and scanned the Receipt Register Report and Payment Register Detail Report for evidence of bonded or note debt issued during 2010 or 2009 or outstanding as of December 31, 2010 or 2009. We noted no new debt issuances or any debt payment activity during 2010 or 2009.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the Quarterly Payroll Report and determined whether the following information in the employees' personnel files was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department(s) and fund(s) to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal, State & Local income tax withholding authorization and withholding.
 - f. Any other deduction authorizations (deferred compensation, etc.)

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

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. We determined whether the fund and account code(s) to which the check was posted was 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.

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 28, 2010	\$2,784.80	\$2,784.80
State income taxes	January 15, 2011	December 28, 2010	\$898.78	\$898.78
Local income tax	January 31, 2011	January 25, 2011	\$94.31	\$94.31
OPERS retirement (withholding plus employee share)	January 30, 2011	January 26, 2011	\$1,692.02	\$1,692.02

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 Benefits Report:
- Accumulated leave records
 - The employee's pay rate in effect as of the termination date
 - The District's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expense Audit Trail Report for the year ended December 31, 2010 and ten from the year ended 2009 and determined whether:
- The disbursements were for a proper public purpose. We found no exceptions.
 - 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 Trail Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - 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.
 - The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section [(s) 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 Revenue Report for the General and Capital Improvement funds for the years ended December 31, 2010 and 2009. The amounts agreed.
2. We scanned the appropriation measures adopted for 2010 and 2009 to determine whether, for the General and Capital Improvement 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 Expense Report with Prior Year Encumbrance for 2010 and 2009 for the following funds General and Capital Improvement. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status 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 Capital Improvement 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) prohibits 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 Capital Improvement funds, as recorded in the Expense Report with Prior Year Encumbrance. We noted no funds for which expenditures exceeded appropriations.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Expense Audit Trail report for the years ended December 31, 2010 and 2009 for procurements requiring competitive bidding. The Park District did not adopt separate bylaws and thus follows the complete bidding pursuant to Ohio Rev. Code Section 1545.09(A), which states \$25,000. 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.

Coshocton City & County Park District
Coshocton County
Independent Accountant's Report on
Applying Agreed-Upon Procedures
Page 5

This report is intended solely for the information and use of management and those charged with governance and the Auditor of State and is not intended to be, and should not be used by anyone other than these specified parties.

ALGER & ASSOCIATES, LLC
March 26, 2011

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Dave Yost • Auditor of State

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
JUNE 9, 2011**