



**KNOX COUNTY PARK DISTRICT
KNOX COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2011-2010



Dave Yost • Auditor of State

**KNOX COUNTY PARK DISTRICT
KNOX COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Knox County Park District
Knox County
117 East High Street, Suite 224
Mount Vernon, Ohio 43050

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Knox County Park District, Knox 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, 2011 and 2010, 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. The Knox County Auditor is custodian for the District's deposits. We confirmed the District's fund balances reported on its December 31, 2011 Knox County Park District Financial Report to the balances reported in Knox County Auditor's accounting records. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Detailed Fund Report to the December 31, 2009 balances in the prior year audited statements. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2011 and one from 2010:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Detail Revenue Transactions Report. The amounts agreed.
 - b. We determined whether the receipt was allocated to the proper fund as required by Ohio Rev. Code Sections 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.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts (Continued)

2. We scanned the Detail Revenue Transactions Report to determine whether it included two real estate tax receipts for 2011 and 2010. We noted the Detail Revenue Transactions Report included the proper number of tax receipts for each year
3. We selected one receipt from the State Distribution Transaction Lists (DTL) from 2011 and two from 2010. We also selected five receipts from the County Detail Expense Transaction Report from 2011 and five from 2010.
 - a. We compared the amount from the above reports to the amount recorded in the Detail Revenue Transactions Report. The amounts agreed except for Receipt Number 22826 did not agree to the State DTL, however it did agree to the receipt stub and letter from the Ohio Department of Natural Resources, the grantor.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
4. We confirmed the amounts paid from the Ohio Public Works Commission to the District during 2010 with the Ohio Public Works Commission. 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.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Detailed Revenue Reports and Detailed Expense Reports for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances, nor any debt payment activity during 2011 or 2010.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for three employees from 2011 and one payroll check for three employees from 2010 from the Payroll Distribution Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Distribution Report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the minute record. 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, 2011 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 2011. 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	January 31, 2012	December 28, 2011	\$ 270.02	\$ 270.02
State income taxes	January 15, 2012	December 28, 2011	59.15	59.15
Mount Vernon city income tax	January 31, 2012	January 17, 2012	39.12	39.12
OPERS retirement	January 30, 2012	December 30, 2011	577.02	577.02

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detail Expense Report for the year ended December 31, 2011 and ten from the year ended 2010 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 Detail Expense 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 Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total estimated receipts from the *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Detail Revenue Budget Report for the General fund for the years ended December 31, 2011 and 2010. The amounts agreed.
2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether, for the General fund, 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 Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Detail Expense Budget Report for 2011 and 2010 for the General fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Detail Expense Budget Report.
4. Ohio Rev. Code Sections 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 fund for the years ended December 31, 2011 and 2010. We noted no funds for which appropriations exceeded certified resources.

Compliance – Budgetary (Continued)

5. Ohio Rev. Code Section 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, 2011 and 2010 for the General fund, as recorded in the Detail Expense Budget Report. We noted no funds for which expenditures exceeded appropriations.
6. We inquired of management and scanned the Detail Expense Budget Report to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the District did not establish these reserves.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Detail Expense Report for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding. We identified no procurements that required competitive bidding. The District has not adopted Bylaws (which should address competitive bidding requirements), pursuant to Ohio Rev. Code Section 1545.09(A).

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, 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

March 9, 2012



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KNOX COUNTY PARK DISTRICT

KNOX 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
APRIL 3, 2012**