

**CLERMONT COUNTY PARK DISTRICT
CLERMONT COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2012 and 2011**

Perry & Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

Members of Council
Clermont County Park District
2228 U.S. RT.50
Batavia, Ohio 45103

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Clermont County Park District, Clermont County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2011 through December 31, 2012. Based upon this review, we have accepted this report 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 Clermont 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 23, 2013

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**CLERMONT COUNTY PARK DISTRICT
CLERMONT COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

April 12, 2013

Clermont County Park District
Clermont County
2228 Highway 50
Batavia, OH 45103

To the Board of Commissioners:

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the **Clermont County Park District**, Clermont County, Ohio (the Park 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, 2012 and 2011, 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 the Ohio Revised Code, the Clermont County Treasurer is custodian for the Park District's deposits. The County's deposit and investment pool holds the Park District's assets. We therefore confirmed the Park District's account balance with the Clermont County Auditor. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the County's Account Trial Balance Report to the December 31, 2010 balances in the prior year audited statements. We also agreed the January 1, 2012 beginning fund balances recorded in the County's Account Trial Balance Report to the December 31, 2011 balances in the County's Account Trial Balance Report. 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 2012 and one from 2011:
 - a. We traced the gross receipts from the Statement to the amount recorded in the Account Trial Balance 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.
2. We scanned the Account Trial Balance Report to determine whether it included two real estate tax receipts for 2012 and 2011. We noted the Account Trial Balance Report included the proper number of tax receipts for each year.
3. We selected five receipts from the County Auditor's Account Trial Balance Report from 2012 and five from 2011.
 - a. We compared the amount from the above report to the amount recorded in the Account Trial Balance Report. The amounts agreed.
 - 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.

Over-The-Counter Cash Fees

We haphazardly selected 10 over-the-counter cash fees from the year ended December 31, 2012 and 10 over-the-counter cash fees from the year ended 2011 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Account Trial Balance 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

1. From the prior audit documentation, we noted the following bond outstanding as of December 31, 2010. This amount agreed to the Park District's January 1, 2011 balance on the summary we used in step 3.

Issue	Principal outstanding as of December 31, 2010:
2004 Special Obligation Improvement Bonds	\$ 388,600

2. We inquired of management, and scanned the Account Trial Balance Report and the Invoice List Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issued during 2012 or 2011 and all debt payment activity noted agreed to the summary we used in step 3.
3. We obtained a summary of bonded debt activity for 2012 and 2011 and agreed principal and interest payments from the related debt amortization schedule to Chilo Lock and Dam Revenue Bond Fund payments reported in the Invoice List Report. We also compared the date the debt service payments were due to the date the Park District made the payments. We noted the Park District made a payment of \$29,448 in 2012, of which \$29,448 was posted to Interest instead of \$7,348 posted to Interest and \$22,100 posted to Principal. We found no other exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2012 and one payroll check for five employees from 2011 from the Payroll Detail Check History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Detail Check History Report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account codes 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 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 Payroll Detail Check History Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Park 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 Invoice List Report for the year ended December 31, 2012 and ten from the year ended 2011 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 Invoice List 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 *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the YTD Budget Report for the General and Chilo Lock and Dam Revenue Bond Funds for the years ended December 31, 2012 and 2011. The amounts agreed.
2. We scanned the appropriation measures adopted for 2012 and 2011 to determine whether, for the General and Chilo Lock and Dam Revenue Bond Funds, the Commissioner 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 YTD Budget Reports for 2012 and 2011 for the following funds: General and Chilo Lock and Dam Revenue Bond. The amounts on the appropriation resolutions agreed to the amounts recorded in the YTD Budget Reports.

Compliance – Budgetary (Continued)

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 and Chilo Lock and Dam Revenue Bond Funds for the years ended December 31, 2012 and 2011. We noted no funds for which appropriations exceeded certified resources.
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, 2012 and 2011 for the General and Chilo Lock and Dam Revenue Bond Funds, as recorded in the YTD Budget Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2012 and 2011 YTD Budget Reports for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
7. We inquired of management and scanned the YTD Budget Reports to determine whether the Park District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the Park District did not establish these reserves.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Park 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 the Auditor of State and others within the Park District, and is not intended to be, and should not be used by anyone other than these specified parties.

Respectfully Submitted,



Perry and Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

CLERMONT COUNTY PARK DISTRICT

CLERMONT 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 4, 2013**