



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Warren County Park District  
Warren County  
1267 North State Route 741  
Lebanon, OH 45036

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the Warren County Park District, Warren County, Ohio (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, 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 Ohio Revised Code, the Warren County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets. We therefore confirmed the District's bank accounts balance with the Warren County Treasurer. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Annual Financial Statement County of Warren to the December 31, 2010 balances in the prior year audited statements. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the County Auditor's Expense Ledger sorted by Vendor from 2012 and five from 2011.
  - a. We compared the amount from the County Auditor's Expense Ledger sorted by Vendor Reports to the amount recorded in both the County Receipt Register Reports and the District's Office Manager's Detail Excel Receipt Register. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Corporate Centre of Blue Ash, 11117 Kenwood Road, Blue Ash, Ohio 45242  
Phone: 513-361-8550 or 800-368-7419 Fax: 513-361-8577

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2. We confirmed the amounts paid from the Enterprise Liquids and Ohio Department of Transportation for the purchase of easement rights to install pipeline across property owned by the District during 2012 and 2011 respectively. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
3. The District received \$35,000 annual donations from Deerfield Township in 2012 and 2011 to aid in the upkeep and maintenance of Landen Park. We agreed this amounts to the County Receipt Register Reports and the District Office Manager's Detail Excel Receipt Register. The District spent these amounts on Landen Park only during 2012 and 2011.

### **Fees**

We haphazardly selected 10 fee cash receipts from the year ended December 31, 2012 and 10 fee cash receipts from the year ended 2011 recorded in the duplicate cash pay-in folders and determined whether the:

- a. Receipt amount agreed to the amount recorded in the County Receipt Register Reports. 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 funds, and was recorded in the proper year. We found no exceptions.

### **Debt**

1. We inquired of management, and scanned the District's Monthly Receipt Register Report and List of Expenditures Distributed Report for evidence of debt issued during 2012 and 2011 or debt payment activity during 2012 and 2011. We noted no new debt issuances, nor any debt payment activity during 2012 or 2011.

### **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 Pay Period Employee Voucher Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Pay Period Employee Voucher Detail 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 employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we 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.

3. We scanned the last remittance of tax and retirement withholdings for the Pay Period ended December 14, 2012 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2013	December 24, 2012	\$1,248	\$1,248
State income taxes	January 15, 2013	December 24, 2012	\$266	\$266
Local income tax	January 15, 2013	December 20, 2012	\$82	\$82
OPERS retirement	January 30, 2013	December 21, 2012	\$2,962	\$2,962

4. We haphazardly selected and recomputed one termination payment (unused vacation) using the following information, and agreed the computation to the amount paid as recorded in the Pay Period Employee Voucher Detail Report:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. 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 List of Expenditures Distributed 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 List of Expenditures Distributed 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 Sections 5705.28(B)(2) and 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 Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the for the General and Special Revenue (Armco Park) 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 Special Revenue (Armco Park) funds, 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 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 December 2012 and December 2011 Monthly Expenditures for Fund Reports for 2012 and 2011 for the following funds: General and Special Revenue (Armco Park). The amounts on the appropriation resolutions agreed to the amounts recorded in the Monthly Expenditures for Fund 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 Special Revenue (Armco Park) funds for the years ended December 31, 2012 and 2011. 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, 2012 and 2011 for the General and Special Revenue (Armco Park) funds, as recorded in the Monthly Expenditures for Fund Reports. We noted no funds for which expenditures exceeded appropriations.

### **Compliance – Contracts & Expenditures**

1. We inquired of management and scanned the List of Expenditures Distributed Report for the years ended December 31, 2012 and 2011 for procurements requiring competitive bidding under Section 17 of the Districts Bylaws, adopted pursuant to Ohio Rev. Code Section 1545.09(A), which states items/services having an anticipated value over \$50,000 will be offered for competitive (sealed) bid:

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.

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

February 15, 2013

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WARREN COUNTY PARK DISTRICT

WARREN 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  
MARCH 5, 2013