



Dave Yost • Auditor of State

O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report On Applying Agreed-Upon Procedures	1

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INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

O.O. McIntyre Park District
Gallia County
18 Locust Street, Room 1262
Gallipolis, Ohio 45631

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the O.O. McIntyre Park District, Gallia 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, 2013 and 2012, 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. Gallia County is custodian for the District's deposits and, therefore, the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported in its annual report for 2013 and 2012 to the YTD Fund Balance Report provided by fiscal agent Gallia County. The amounts agreed. We reviewed the Gallia County year end bank reconciliations for 2013 and 2012 as part of the Gallia County 2013 and 2012 financial audits; we note that reconciliations were completed and on file.
2. We agreed the January 1, 2012 beginning fund balances recorded in the YTD Fund Report to the December 31, 2011 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the YTD Fund Report to the December 31, 2012 balances in the YTD Fund Report. We found no exceptions.
3. We selected both reconciling debits (such as outstanding checks) relating to District funds from Gallia County's (fiscal agent) December 31, 2013 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement except for check 223344 dated October 31, 2013 to Joshua Henry for \$60 which was still outstanding at January 31, 2014.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.

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Property Taxes and Intergovernmental Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the *Statement*) for 2013 and one from 2012:
 - 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.
2. We scanned the Detail Revenue Transactions Report to determine whether it included two real estate tax receipts for 2013 and 2012. We noted the Detail Revenue Transactions Report included the proper number of tax receipts for each year.
3. We selected both District receipts from the State Distribution Transaction Lists (DTL) from 2013. We also selected five receipts from the County Auditor's Detail Expense Transactions Report from 2013 and five from 2012.
 - a. We compared the amount from the above reports to the amount recorded in the Detail Revenue Transactions 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.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the Detail Revenue Transactions Report and Detail Expense Transactions Report for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted neither new debt issuances, nor any debt payment activity during 2013 or 2012.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2013 and one payroll check for five employees from 2012 from the Detail History Report and:
 - a. We compared the hours and pay rate recorded in the Detail History Report to supporting documentation (timecard, or legislatively approved rate). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files or minute record. 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 and fund to which the check should be charged

Payroll Cash Disbursements (Continued)

- 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 year ended December 31, 2013 to determine whether remittances were timely charged by fiscal agent Gallia County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2013. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2014	December 24, 2013	\$502	\$502
State income taxes	January 15, 2014	December 24, 2013	\$106	\$106
Local income tax	January 15, 2014	December 24, 2013	\$33	\$33
OPERS retirement	January 30, 2014	December 24, 2013	\$1,304	\$1,304

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detail Expense Transactions Report for the year ended December 31, 2013 and ten from the year ended 2012 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 bank statement check images agreed to the check number, date, payee name and amount recorded in the Detail Expense Transactions 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 MTD/YTD Revenue Report for the General and Replacement (Capital Project Fund 28) funds for the years ended December 31, 2013 and 2012. The amounts agreed.
2. We scanned the appropriation measures adopted for 2013 and 2012 to determine whether, for the General and Replacement (Capital Project Fund 28) 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 Section 5705.38(C). We found no exceptions.

Compliance – Budgetary (Continued)

3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40 to the amounts recorded in the Current MTD/YTD Expense Report for 2013 and 2012 for the following funds: General Fund and Replacement (Capital Project Fund 28) Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Current MTD/YTD Expense Report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibit appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General and Replacement (Capital Project Fund 28) funds for the years ended December 31, 2013 and 2012. 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, 2013 and 2012 for the General and Replacement (Capital Project Fund 28) fund, as recorded in the Current MTD/YTD Expense Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2013 and 2012 MTD/YTD Revenue Report and MTD/YTD Expense Report 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 MTD/YTD Expense 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.

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
Columbus, Ohio

February 27, 2014



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O.O MCINTYRE PARK DISTRICT

GALLIA 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 11, 2014**