

***ROSS COUNTY PARK DISTRICT***

**ROSS COUNTY, OHIO**

**AGREED-UPON PROCEDURES**

**For the Years Ended December 31, 2013 and 2012**







# Dave Yost • Auditor of State

Board of Commissioners  
Ross County Park District  
15 North Paint Street  
Chillicothe, Ohio 45601

We have reviewed the *Independent Auditor's Report on Applying Agreed-Upon Procedures* of the Ross County Park District, Ross County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2012 through December 31, 2013. 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 Ross County Park District is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost  
Auditor of State

July 14, 2014

**This page intentionally left blank.**

ROSS COUNTY PARK DISTRICT  
ROSS COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2013 and 2012

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Independent Auditor's Report on Applying Agreed-Upon Procedures	1

Rockefeller Building  
614 W Superior Ave Ste 1242  
Cleveland OH 44113-1306  
Office phone - (216) 575-1630  
Fax - (216) 436-2411

***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

---

**INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Ross County Park District  
Ross County  
15 North Paint Street  
Chillicothe, Ohio 45601

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the Ross County Park District, Ross County, Ohio (the District) and the Auditor of State have 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. Ross 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 on its December 31, 2013 Fund Cash Reconciliation Report to the balances reported in Ross County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Fund Ledger 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 Fund Ledger Report to the December 31, 2012 balances in the Fund Ledger Report. We found no exceptions.

**Intergovernmental and Other Confirmable Cash Receipts**

1. We selected one receipt from the State Distribution Transaction Lists (DTL) from 2012. We also selected six receipts (all) from the County Auditor's Trial Balance Report from 2013 and three (all) from 2012.
  - a. We determined whether these receipts were allocated to the proper funds and in the proper amounts. 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, 2011.
2. We inquired of management, and scanned the Receipt/Disbursement Journal and County Auditor Trial Balance report for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no new debt issuances, nor any debt payment activity during 2013 or 2012.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for three employees (all) from 2013 and one payroll check for three employees from 2012 from the County Auditor Pay Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Pay Register to supporting documentation (timecard, legislatively or statutorily-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' personnel files. 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, 2013 to determine whether remittances were timely charged by the County Auditor, and if the amounts charges agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2013. 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 (and social security, for employees not enrolled in pension system)	January 31, 2014	December 20, 2013	\$ 339.70	\$ 339.70
State income taxes	January 15, 2014	December 20, 2013	\$ 83.40	\$ 83.70
OPERS retirement	January 31, 2014	January 10, 2014	\$ 702.38	\$ 702.38

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the County Auditor Trial Balance report for the year ended December 31, 2013 and ten from the year ended December 31, 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 returned, canceled check agreed to the check number, date, payee name and amount recorded in the Trial Balance 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 *Certificate 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 Fund Ledger report for the General and the Adena Recreational Trail 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 Adena Recreational funds, the Board 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 Fund Ledger report for 2013 and 2012 for the following funds: General and Adena Recreational Trail funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Fund Ledger 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 certified resources for the General and Adena Recreational Trail funds for the years ended December 31, 2013 and 2012. We noted no funds for which appropriations exceeded certified resources.
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, 2013 and 2012 for the General and Adena Recreational Trail fund, as recorded in the Fund Ledger report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the Fund Cash Reconciliation Report for the years ended December 31, 2013 and 2012 for negative cash fund balance. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having a negative cash fund balance.

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, the Auditor of State 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 "Charles E. Harris" followed by a stylized flourish.

**Charles E. Harris & Associates, Inc.**  
June 25, 2014

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**ROSS COUNTY PARK DISTRICT**

**ROSS 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  
JULY 24, 2014**