



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Miami County Park District
Miami County
2645 East State Route 41
Troy, Ohio 45373

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Miami County Park District (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, 2014 and 2013, 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. Miami County is the 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, 2014 cash basis financial statements to the balances reported in Miami County's accounting records. The amounts agreed.
2. We agreed the January 1, 2013 beginning fund balances recorded in the Summary Fund Report to the December 31, 2012 balances in the prior year audited statements. We identified that the General Fund balance according to the Summary Fund Report at January 1, 2013 was \$3,876,142, but the 2012 audited statements showed a December 31, 2012 General Fund balance of \$3,759,087, for a variance of \$117,055. We also identified that the Special Revenue Fund balance according to the Summary Fund Report at January 1, 2013 was \$362,319, but the 2012 audited statements showed a December 31, 2012 Special Revenue Fund balance of \$479,374, for a variance of (\$117,055). Total District balances according to the Summary Fund Report at January 1, 2013 agreed to the December 31, 2012 total balances in the prior year audited statements. We could not identify the source of the above noted difference. The District should investigate why the District's fund balances on the County's records due not agree to the December 31, 2012 audited financial statements. If it is determined that the District's fund balances on the County's records are incorrect, the County's records should be corrected. We also agreed the January 1, 2014 beginning fund balances recorded in the Summary Fund Report to the December 31, 2013 balances in the Summary Fund 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 2014 and one from 2013:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Detail Revenue Report. The 2014 amount agreed. The 2013 First Half Real Estate Settlement was posted incorrectly at the net amount of \$1,103,762. The gross settlement amount of \$1,124,305 should have been posted as revenue and a memo expenditure of \$20,543 should have been posted to account for County Auditor/Treasurer-related fees. .
 - 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 Report to determine whether it included two real estate tax receipts for 2014 and 2013. We noted the Detail Revenue Report included the proper number of tax receipts for each year.
3. We selected both receipts from the County Vendor Expense Report from 2014 and all five from 2013.
 - a. We compared the amount from the above report to the amount recorded in the Detail Revenue Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
4. We compared the amounts paid to the District during 2014 for a Clean Ohio Trails Grant to the grant award letter. 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, 2012.
2. We inquired of management, and scanned the Detail Revenue Report and Detail Expense Report for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances or any debt payment activity during 2014 or 2013.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Payroll Warrant Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Warrant Register 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 employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.

Payroll Cash Disbursements (Continued)

2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2014 to determine whether remittances were timely charged by the fiscal agent (Miami County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2014. There were no exceptions noted.
3. 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 Warrant Register:
 - 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 Detail Expense Report for the year ended December 31, 2014 and ten from the year ended 2013 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 Amended Official Certificate of Estimated Resources, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Year-to-Date Revenue Report for the General Fund and Lostcreek Trust Fund for the years ended December 31, 2014 and 2013. The amounts agreed.
2. We scanned the appropriation measures adopted for 2014 and 2013 to determine whether, for the General Fund and Lostcreek Trust Fund, the Trustees 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 Year-to-Date Expense Report for 2014 and 2013 for the following funds: General Fund and Lostcreek Trust Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Year-to-Date Expense 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 and Lostcreek Trust Fund for the years ended December 31, 2014 and 2013. 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, 2014 and 2013 for the General Fund and Lostcreek Trust Fund, as recorded in the Year-to-Date Expense Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2014 and 2013 Detail Revenue Report and Detail 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 Detail 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.
8. We scanned the Summary Fund Report for the years ended December 31, 2014 and 2013 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, 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

July 16, 2015



Dave Yost • Auditor of State

MIAMI COUNTY PARK DISTRICT

MIAMI 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 30, 2015**