



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Grand Lake St. Marys Lake Facilities Authority
Mercer County
101 N Main Street
Celina, Ohio 45822

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of Grand Lake St Marys Lake Facilities Authority (the Authority), on the receipts, disbursements and balances recorded in the Authority's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Authority. The Authority is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Authority. 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 and Investments

1. Mercer County is custodian for the Authority's deposits and investments, and therefore the County's deposit and investment pool holds the Authority's assets. We compared the Authority's fund balances reported on its December 31, 2017 Statement of Receipts, Disbursements and Changes in Fund Balance report to the balances reported in Mercer County's accounting records. The amounts agreed.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Statement of Cash from Revenue and Expense report to the December 31, 2015 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Statement of Cash from Revenue and Expense report to the December 31, 2016 balances in the Statement of Cash from Revenue and Expense report. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2017 and all from 2016.
 - a. We compared the amount from the above report to the amount recorded in the Audit Trail by Account Revenue report. The amounts agreed.
 - b. We inspected the Audit Trail by Account Revenue report to determine that these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the Audit Trail by Account Revenue report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

2. We confirmed the amounts paid from the St. Marys Community Foundation to the Authority during 2016 with the Foundation and the amounts paid from the Ohio Department of Natural Resources Division of Parks and Watercraft to the Authority during 2017. We found no exceptions.
 - a. We inspected the Audit Trail by Account Revenue report to determine whether this receipt was allocated to the proper fund. We found no exception.
 - b. We inspected the Audit Trail by Account Revenue report to determine whether the receipt was recorded in the proper year. We found no exception.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2015.
2. We inquired of management, and inspected the Audit Trail by Account Revenue Report and Audit Trail by Account Expense Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. There were no new debt issuances, nor any debt payment activity during 2017 or 2016.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Audit Trail by Account Expense Report for the year ended December 31, 2017 and ten from the year ended 2016 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 Audit Trail by Account 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.

Other Compliance

Ohio Rev. Code Section 117.38 requires Authority's to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Authority's deadline where the initial filing was filed on time but incomplete. We confirmed the Authority filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Authority's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Authority's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

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

Columbus, Ohio

August 13, 2018

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GRAND LAKE ST MARYS LAKE FACILITIES AUTHORITY

MERCER 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
AUGUST 28, 2018