



Dave Yost • Auditor of State





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

Trumbull County MetroParks  
Trumbull County  
185 Market St.  
Warren, Ohio 44481

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Trumbull County MetroParks (the Parks) 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, 2017 and 2016 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 and Investments

1. Trumbull County is custodian for the Parks' deposits and investments, and therefore the County's deposit and investment pool holds the Parks' assets. We compared the Parks' fund balances reported on its December 31, 2017 Fund Status Report to the balances reported in Trumbull County's accounting records. The amounts agreed.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2015 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2016 balances in the Fund Ledger Report. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We agreed amounts paid from Trumbull County to the Trumbull County Metro Parks during 2017 and 2016.
  - a. We inspected the Trumbull County Journal of Receipts to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the Trumbull County Journal of Receipts to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Intergovernmental and Other Confirmable Cash Receipts – (Continued)**

2. The Trumbull County Metro Parks received six donations in 2017 totaling \$11,570 throughout the year and ten donations totaling \$16,370 in 2016 throughout the year as described in the minute records for both years and/or donor letters which indicated restrictions on how donated funds are to be used. These donations were agreed to journal of receipts. The donated funds were restricted to the construction of the Metropolitan Parks Western Reserve Green Way Trail, planting of a tree in the Clarence Darrow Metro Parks, Foster Parks and for shuttle service to an ODNR event. The Parks has not yet spent the donations for the construction of the Metropolitan Parks Western Reserve Green Way Trail totaling \$27,310.17, and the Parks has also not yet spent a donation for Foster Parks totaling \$320.00. The Parks has spent all other donated funds in accordance with donor restrictions as described in the minute records and/or donor letters during the year(s) ended December 31, 2017 and 2016. We found no exceptions.

**Debt**

1. The prior audit report disclosed no debt outstanding as of December 31, 2015.
2. We inquired of management, and scanned the Journal of Receipts Report and Payment Register Detail Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. We noted no new debt issuances or any debt payment activity during 2017 or 2016.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for the one employee from 2017 and one payroll check for the one employee from 2016 from the Payroll Earnings Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Earnings Report to supporting documentation (legislatively approved rate). We found no exceptions.
  - b. We inspected the fund and account code to which the check was posted was reasonable based on the employees' duties as documented in the minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2017. 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, 2018	12/22/17	\$674.64	\$674.64
State income taxes	January 15, 2018	12/22/17	\$145.92	\$145.92
OPERS retirement	January 30, 2018	2/5/18	\$763.20	\$763.20

### Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Appropriation Ledger 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 Appropriation Ledger 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(s) 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 Certification vs Appropriation Report for the General and Western Reserve Greenway Trail funds for the years ended December 31, 2017 and 2016. The amounts agreed.
2. We inspected the appropriation measures adopted for 2017 and 2016 to determine whether, for the General and Western Reserve Greenway Trail funds, 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 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 Appropriations Report for 2017 and 2016 for the following funds: General and Western Reserve Greenway Trail funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Certification vs Appropriation Reports.
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 Western Reserve Greenway Trail funds for the years ended December 31, 2017 and 2016. 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, 2017 and 2016 for the General and Western Reserve Greenway Trail funds, as recorded in the Certification vs Appropriation Reports. We noted no funds for which expenditures exceeded appropriations.
6. For funds existing in prior years, we inspected the funds activity to determine whether the fund is still being used for the statutorily approved purpose and that all the required funds were established. All the required funds were established and no funds for which the statutorily approved purpose was no longer valid were included on the accounting records.

**Compliance-Budgetary (Continued)**

7. We inspected the County Auditor Monthly Financial Statement to County Commissioners Report for the years ended December 31, 2017 and 2016 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.

**Other Compliance**

Ohio Rev. Code Section 117.38 requires these Parks' 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 refiling 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 Parks' deadline where the initial filing was filed on time but incomplete. We confirmed the Parks 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*. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the *American Institute of Certified Public Accountants*. 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 Parks' 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 Parks' 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.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 30, 2018



# Dave Yost • Auditor of State

**TRUMBULL COUNTY METROPARKS**

**TRUMBULL 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  
JUNE 12, 2018**