



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

National Trail Parks and Recreation District
Clark County
1301 Mitchell Blvd.
Springfield, Ohio 45503

We have performed the procedures enumerated below on the National Trail Parks and Recreation District's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. The City of Springfield is custodian for the District's deposits and, therefore, the City's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its financial statements and cash summary report for the year ended December 31, 2021 to the balances reported in the City's accounting records. The amounts agreed.
2. We agreed the January 1, 2020 beginning fund balances recorded in the financial statements and cash summary report to the December 31, 2019 balances in the prior year audited statements. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the financial statements and cash summary report to the December 31, 2020 balances in the financial statements and cash summary report. The amounts agreed.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of five receipts from the County Auditor's Vendor Activity Report from 2021 and a total of five from 2020:
 - a. We compared the amounts from the *above named report* to the amount recorded in the Revenue Transactions Report. We found no exceptions.
 - b. We inspected the Revenue Transactions Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found one instance in 2021 where a receipt was not allocated to the proper fund. The receipt and associated expenditures were posted to the City of Springfield's Permanent Improvement Fund for park improvements rather than one of the District funds
 - c. We inspected the Revenue Transactions Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from the City of Springfield and the Springfield Conservancy District to the District during 2021 and 2020. We found no exceptions.
 - a. We inspected the Revenue Transactions Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Revenue Transactions Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Governmental Funds Other Receipts

We selected 10 other receipts from the year ended December 31, 2021:

- a. Agreed the receipt amount recorded in the Revenue Transactions Report to supporting documentation. We found one instance where the total receipt did not agree to the total deposit. The deposit was \$20 more than the supporting documentation.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Revenue Transactions Report to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Enterprise Charges for Services Receipts

We haphazardly selected 10 enterprise charges for services receipts from the year ended December 31, 2021 and 10 enterprise charges for services receipts from the year ended December 31, 2020 recorded in the Revenues Report and:

- a. Agreed the receipt amount to the amount recorded in the Revenue Transactions Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found one instance in 2021 where the amounts charged could not be confirmed with rates in force due to no approved rate.
- c. Inspected the Revenue Transactions Report to determine the receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

Enterprise Miscellaneous Other Receipts

We selected 10 other receipts from the year ended December 31, 2021 and 10 other receipts from the year ended 2020:

- a. Agreed the receipt amount recorded in the Revenue Transactions Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.

Enterprise Miscellaneous Other Receipts (Continued)

- c. Inspected the Revenue Transactions Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

- 1. The prior audit documentation disclosed no debt outstanding as of December 31, 2019.
- 2. We inquired of management, and inspected the Revenue Transactions Report and Expenditure Accounts Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.

Payroll Cash Disbursements

- 1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Payroll Check Register Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Check Register Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.
 We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed 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, 2021 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 2021. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2022	December 29, 2021	\$7,708.44	\$7,708.44
State income taxes	January 15, 2022	December 29, 2021	\$2,383.65	\$2,383.65
City of Springfield income tax	April 4, 2022	December 29, 2021	\$2,779.06	\$2,779.06
OPERS retirement	January 30, 2022	December 29, 2021	\$12,226.85	\$12,226.85
Northeastern School District	March 19, 2022	December 29, 2021	\$238.20	\$238.20
Northwestern School District	March 19, 2022	December 29, 2021	\$45.81	\$45.81
Southeastern School District	March 19, 2022	December 29, 2021	\$111.47	\$111.47
			\$395.48	\$395.48

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Expenditure Accounts Report for the year ended December 31, 2021 and 10 from the year ended 2020 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 Expenditure Accounts 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 §§ 5705.28(B) (2) and 5705.41(D). We found three instances in 2021 and two instances in 2020 where disbursements requiring certification were not certified. Additionally we found one instance in 2020 where the certification date was after the obligation date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code §§ 5705.28(B) (2) and 5705.41(D) requires certifying at the time of a commitment, which should be on or before the obligation date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. Ohio Rev. Code §§ 5705.28(B) (2) and 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General, Dog Park and Fireworks Trust fund. Expenditures did not exceed appropriations.
2. We inspected the Unencumbered Cash Balances Report for the years ended December 31, 2021 and 2020 for negative cash fund balances. Ohio Rev. Code § 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. No funds had a negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed, denied or redacted public records requests during the engagement period.
3. We inquired whether the District had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.

Sunshine Law Compliance (Continued)

6. We attempted to observe that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found that no such poster was displayed conspicuously in all branches by the District.
7. We selected the 2 applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission for the two selected and the review of the schedules. This was required by Ohio Rev. Code §§ 149.412. We found no exceptions.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires these districts 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District 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, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District'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.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

October 24, 2022

OHIO AUDITOR OF STATE KEITH FABER



NATIONAL TRAIL PARKS AND RECREATION DISTRICT

CLARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/10/2022

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This report is a matter of public record and is available online at
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