

METRO PARKS, SERVING SUMMIT COUNTY

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

James G. Zupka, CPA, Inc.

Certified Public Accountants



Mary Taylor, CPA

Auditor of State

Board of Park Commissioners
Metro Parks Serving Summit County
975 Treaty Line Road
Akron, Ohio 44313

We have reviewed the *Independent Auditor's Report* of the Metro Parks Serving Summit County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2008 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Metro Parks Serving Summit County is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

May 4, 2010

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**METRO PARKS, SERVING SUMMIT COUNTY
FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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INDEPENDENT AUDITOR'S REPORT

Board of Park Commissioners
Metro Parks, Serving Summit County
975 Treaty Line Road
Akron, Ohio 44313

We have audited the accompanying statements of cash receipts, cash disbursements, and changes in fund cash balances of the Metro Parks, Serving Summit County (the Park District) as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Park District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

As discussed in Note 1, the Park District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Government's larger (i.e. major) funds separately. While the Government does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The Government has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above for the years ended December 31, 2009 and 2008, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Metro Parks, Serving Summit County as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Metro Parks, Serving Summit County as of December 31, 2009 and 2008, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The Park District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report date March 16, 2010 on our consideration of the Park District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contract, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



James G. Zupka, CPA, Inc.
Certified Public Accountants

March 16, 2010

METRO PARKS, SERVING SUMMIT COUNTY
STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Capital Projects</u>	
<u>Cash Receipts:</u>			
Taxes	\$15,764,003	\$ 0	\$15,764,003
Intergovernmental	2,106,810	50,000	2,156,810
Investment Income	66,252	0	66,252
Gifts and Donations	13,385	0	13,385
Aquatic Fees	204,745	0	204,745
Pavilion, Shelter and Property Rentals	162,106	0	162,106
Other	<u>555,445</u>	<u>0</u>	<u>555,445</u>
Total Cash Receipts	<u>18,872,746</u>	<u>50,000</u>	<u>18,922,746</u>
<u>Cash Disbursements:</u>			
Current:			
Employee Wages and Benefits	6,213,778	0	6,213,778
Supplies, Materials and Services	4,639,924	0	4,639,924
Capital Outlay:			
Equipment	351,064	0	351,064
Development	3,438,081	143,337	3,581,418
Land Purchase	<u>1,439,116</u>	<u>0</u>	<u>1,439,116</u>
Total Cash Disbursements	<u>16,081,963</u>	<u>143,337</u>	<u>16,225,300</u>
Total Cash Receipts Over Disbursements	2,790,783	(93,337)	2,697,446
Fund Cash Balances, January 1	<u>15,818,170</u>	<u>(50,484)</u>	<u>15,767,686</u>
Fund Cash Balances, December 31	<u>\$18,608,953</u>	<u>\$ (143,821)</u>	<u>\$18,465,132</u>

METRO PARKS, SERVING SUMMIT COUNTY
STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Government Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Capital Projects</u>	
<u>Cash Receipts:</u>			
Taxes	\$16,035,570	\$ 0	\$16,035,570
Intergovernmental	2,956,367	0	2,956,367
Investment Income	300,110	0	300,110
Gifts and Donations	7,961	0	7,961
Aquatic Fees	207,363	0	207,363
Pavilion, Shelter and Property Rentals	173,535	0	173,535
Other	<u>273,106</u>	<u>0</u>	<u>273,106</u>
Total Cash Receipts	<u>19,954,012</u>	<u>0</u>	<u>19,954,012</u>
<u>Cash Disbursements:</u>			
Current:			
Employee Wages and Benefits	5,931,510	0	5,931,510
Supplies, Materials and Services	3,689,474	0	3,689,474
Capital Outlay:			
Equipment	401,394	0	401,394
Development	1,425,805	50,484	1,476,289
Land Purchase	<u>301,425</u>	<u>0</u>	<u>301,425</u>
Total Cash Disbursements	<u>11,749,608</u>	<u>50,484</u>	<u>11,800,092</u>
Total Cash Receipts Over Cash Disbursements	8,204,404	(50,484)	8,153,920
Fund Cash Balances, January 1	<u>7,613,766</u>	<u>0</u>	<u>7,613,766</u>
Fund Cash Balances, December 31	<u>\$15,818,170</u>	<u>\$ (50,484)</u>	<u>\$15,767,686</u>

METRO PARKS, SERVING SUMMIT COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Entity - The Metro Parks, Serving Summit County, Ohio, (the Park District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Park District is directed by a three-member Board of Commissioners appointed by the probate judge of Summit County. The Park District acquires lands for conversion into forest reserves and for the conservation of the natural resources, including streams, lakes, submerged lands and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of same as the Board deems conducive to the general welfare.

The Park District's management believes these financial statements present all activities for which the Park District is financially accountable.

Component Unit - Component units are legally separate organizations for which the Park District is financially accountable. The Park District is financially accountable for an organization if the Park District appoints a voting majority of the organization's governing board and (1) the Park District is able to significantly influence the programs or services performed or provided by the organization; or (2) the Park District is legally entitled to or can otherwise access the organization's resources; the Park District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Park District is obligated for the debt of the organization. The Park District is also financially accountable for any organizations for which the Park District approves the budget, the issuance of debt or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Park District, are accessible to the Park District and are significant in amount to the Park District.

The Metro Parks Foundation (the Foundation) is a not-for-profit organization with a self-appointing board. The Park District is not financially accountable for the organization, nor does the Park District approve the budget or the issuance of debt of the organization. The Foundation is organized exclusively for charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 and to operate exclusively for the benefit of the Park District and to further the Park District's charitable purposes.

A Board of Trustees consisting of five (5) interested persons residing in the State of Ohio manages the Foundation's affairs. During 2009 and 2008, three Commissioners served on the Foundation's Board.

METRO PARKS, SERVING SUMMIT COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

The Foundation meets the criteria regarding component units stated in the last sentence of paragraph one of this footnote. According to the Auditor of State government agencies using the method of accounting described below need not incorporate affiliated organizations within their government. Therefore, the Park District is not required to and has not included the Foundation within the reporting entity of the Park District. *(The Foundation's financial activities are not included in the Park District's basic financial statements as a blended component unit and represent 3.34 percent and .11 percent of receipts and disbursements, respectively, for the year ended December 31, 2009 and 6.32 percent and 0.07 percent of receipts and disbursements, respectively, for the year ended December 31, 2008).*

Basis of Accounting - These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipt and disbursement basis of accounting. Revenues are recognized when received rather than when earned, and expenses are recognized when paid rather than when incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

Cash - As permitted by the Ohio Revised Code, the Summit County Fiscal Officer holds the Park District's cash as custodian for the Park District. The Park District's assets are held in the County's cash and investment pool, and are valued at the Fiscal Officer's reported carrying amount.

Fund Accounting - The Park District classifies its funds into the following types:

General Fund

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

Capital Projects Fund

The Capital Project Fund accounts for receipts restricted for acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Park District had the following significant Capital Projects Fund:

RT Towpath

This fund was established to develop a bike and walking path.

METRO PARKS, SERVING SUMMIT COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary Process - The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level, and appropriations may not exceed estimated resources. Appropriations include current year appropriations plus encumbrances carried over from the prior year (if any). The Board of Park commissioners must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

Encumbrances

The Ohio Revised Code requires the Park District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2009 and 2008 budgetary activity appears in Note 2.

Property and Equipment - Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Unpaid Vacation and Sick Leave - In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Park District.

METRO PARKS, SERVING SUMMIT COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)

NOTE 2: BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2009 and 2008 was as follows:

2009 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted</u> <u>Receipts</u>	<u>Actual</u> <u>Receipts</u>	<u>Variance</u>
General	\$34,527,790	\$18,872,746	\$15,655,044
Capital Projects	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total	<u>\$34,577,790</u>	<u>\$18,922,746</u>	<u>\$15,655,044</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation</u> <u>Authority</u>	<u>Budgetary</u> <u>Expenditures</u>	<u>Variance</u>
General	\$34,305,943	\$16,081,963	\$18,223,980
Capital Projects	<u>143,337</u>	<u>143,337</u>	<u>0</u>
Total	<u>\$34,449,280</u>	<u>\$16,225,300</u>	<u>\$18,223,980</u>

2008 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted</u> <u>Receipts</u>	<u>Actual</u> <u>Receipts</u>	<u>Variance</u>
General	\$26,471,819	\$19,954,012	\$ 6,517,807
Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$26,471,819</u>	<u>\$19,954,012</u>	<u>\$ 6,517,807</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation</u> <u>Authority</u>	<u>Budgetary</u> <u>Expenditures</u>	<u>Variance</u>
General	\$26,421,335	\$11,749,608	\$14,671,727
Capital Projects	<u>50,484</u>	<u>50,484</u>	<u>0</u>
Total	<u>\$26,471,819</u>	<u>\$11,800,092</u>	<u>\$14,671,727</u>

METRO PARKS, SERVING SUMMIT COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)

NOTE 3: PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Park Commissioners. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Park District. Due to the deregulation of electric utilities, a new category of tax receipts, "Other Shared Taxes" was established by the Summit County Fiscal Office to offset the reduction in revenue.

Tangible personal property tax is assessed to the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Park District.

NOTE 4: RETIREMENT SYSTEM

The Park District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. Regular members of OPERS contributed 10 percent of their gross salaries for 2009 and 2008. The Park Rangers contributed 10.10 percent of their gross salaries for 2009 and 2008. The Park District contributed 14 percent of regular participants' gross salaries for 2009 and 2008. The Park District also contributed 17.63 percent of Park Rangers' gross salaries for 2009 and 2008. The Park District has paid all contributions required through December 31, 2009 and 2008.

METRO PARKS, SERVING SUMMIT COUNTY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)

NOTE 5: RISK MANAGEMENT

The Park District has obtained commercial insurance for the following risks:

- Comprehensive Property and General Liability
- Vehicles
- Errors and Omissions

There were no reductions in insurance coverage from the previous year, nor have settlements exceeded insurance coverage in any of the prior three fiscal years.

NOTE 6: RELATED PARTY TRANSACTIONS

The Park District receives in-kind donations in the form of office space for the resource management department from a Board member. The office space is temporary until permanent offices can be found for this department. The lease has a value of \$300 per month. Subsequent to year end the lease expired and was not renewed.

NOTE 7: CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

The Park District is not currently party to any legal proceedings.

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Ohio Society of Certified Public Accountants

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Board of Park Commissioners
Metro Parks, Serving Summit County
975 Treaty Line Road
Akron, Ohio 44313

We have audited the financial statements of Metro Parks, Serving Summit County (the Park District) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated March 16, 2010, wherein we noted the Park District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Park District's internal control over financial reporting as a basis for designing our audit procedures for the purposes of expressing our opinion on the financial statements and not to provide an opinion on the effectiveness of the Park District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Park District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Park District's financial statements will not be prevented, or detected and timely corrected.

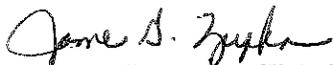
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Park District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters we report under *Government Auditing Standards* as described as items **2009-1 and 2009-2**.

We did note certain matters not requiring inclusion in this report that we reported to the Park District's management in a separate letter dated March 16, 2010.

This report is intended solely for the information and use of the audit committee, management, the Board of Park Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.



James G. Zupka, CPA, Inc.
Certified Public Accountants

March 16, 2010

METRO PARKS, SERVING SUMMIT COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2009

FINDING RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

**Non-Compliance - Negative Cash Balance
2009-1**

Ohio Revised Code Section 5705.10 in part requires that money paid into any fund shall be expended only after such fund receives monies to cover expenditures.

It was noted during the audit that at December 31, 2009 and 2008, the Metro Parks had a negative balance in the following fund:

<u>Major Fund</u>	<u>Amount</u>
Capital Projects 2008: Towpath 2004	\$ (50,484)
Capital Projects 2009: RT Towpath; Barberton Towpath	(143,821)

The Metro Parks has spent monies not available to that fund and thus causing noncompliance. No fund should have a negative cash fund balance throughout the year or at year end.

We recommend that the Metro Park Board advance funds to the capital projects fund until grant funds are received.

Client Response

The Metro Park's fiscal manager will establish procedures in 2010 to advance funds to the project if federal and state funds are not received by year end.

**METRO PARKS, SERVING SUMMIT COUNTY
SUMMIT COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2009**

FINDING RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

**Non-Compliance - Creation of Special Fund
2009 - 2**

Ohio Revised Code § 5705.10 states in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose.

Chapter 5705 of the Revised Code sets forth a scenario that provides for a uniform budget and appropriation process in order to assure that a governmental entity expends no more than it expects to receive in revenue. In order to accomplish this end, all appropriations must be accounted to and from each appropriation fund. While federal and state loans and grants are deemed appropriated and in the process of collection so as to be available for expenditure, they must still be recorded. Ohio Revised Code 5705.42. Thus, a mechanism is still required to account for receipt and expenditure. That mechanism is an amendment of, or a supplement to, the entity's estimated resources, or its appropriation measure, which shall comply with all provisions of law governing the taxing authority in making an original appropriation. Ohio Revised Code 5705.40. An original appropriation measure must be passed by the taxing authority, and may amendment of, or supplement to, that measure also requires legislative action. Ohio Revised Code 5705.38.

The Park District did not establish a separate capital project fund for the receipt and disbursement using the federal awards received from the Ohio Erie Canal Association, which are passed through a federal agency.

Based upon the above Revised Code section, we have determined that the funds in the amount of \$50,000 should have been recorded into the capital project funds. The financial statements have been adjusted to reflect this amount.

Client Response

For 2010 a separate Capital Projects Fund has been established for each grant with federal funds and state agencies with federal pass-through monies.

METRO PARKS, SERVING SUMMIT COUNTY
SUMMIT COUNTY
SCHEDULE OF PRIOR AUDIT FINDING AND RECOMMENDATIONS
DECEMBER 31, 2009 AND 2008

Finding Number	Finding Summary	Fully Corrected	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or No Longer Valid; <i>Explain</i>
2007-001	Per Ohio Revised Code Section 5705.10 regarding establishment of a special fund.	NO	Repeat 2009-2

Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.



Mary Taylor, CPA
Auditor of State

METRO PARKS SERVING SUMMIT COUNTY

SUMMIT 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
MAY 18, 2010**