



Dave Yost • Auditor of State





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

Williams County Park District  
Williams County  
12953 County Road G  
Bryan, Ohio 43506-9596

We have performed the procedures enumerated below, with which the Board of Trustees (the Board) and the management of the Williams County Park District, Williams County, Ohio (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, 2011 and 2010, 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. As permitted by the Ohio Revised Code, the Williams County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets. We therefore confirmed the District's bank account balance with the Williams County Treasurer. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Transaction History Report to the December 31, 2009 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2011 and 2010 fund cash balances reported in the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance. The amounts agreed.

### Confirmable Cash Receipts

1. We confirmed the amount paid from Williams County to the District during 2010. We found no exceptions.
  - a. We determined whether the receipt was allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipt was recorded in the proper year. We found no exceptions.

2. The District received \$100 from a donor, as described in the donor's letter dated July 20, 2010. We agreed this amount to the Transaction History Listing Report. We noted the donor restricted the donation to the repair of the bridge at Opdycke Park. The District has not spent this amount during our audit in 2010 or 2011.

#### **Over-The-Counter Cash Fees.**

We haphazardly selected 10 over-the-counter cash fees from the year ended December 31, 2011 and 10 over-the-counter cash fees from the year ended December 31, 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Transaction History Listing Report. The amounts agreed.
- b. Amount charged complied with rates in force during the audit period. We found no exceptions.
- c. 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, 2009.
2. We inquired of management, and scanned the Transaction History Listing Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances, nor any debt payment activity during 2011 or 2010.

#### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Transaction History Listing Report for the year ended December 31, 2011 and ten from the year ended December 31, 2010 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 Transaction History Listing 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 County Auditor certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D). We found nine instances where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not test all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

### **Compliance – Budgetary**

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resource*, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Transaction History Listing Report for the General and Special Revenue funds for the years ended December 31, 2011 and 2010. The amounts agreed
2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether, for the General and Special Revenue 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 Department Budget Report for 2011 and 2010 for the following funds: General and Special Revenue. The amounts on the appropriation resolutions agreed to the amounts recorded in the Department Budget Report.
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 Special Revenue funds for the years ended December 31, 2011 and 2010. 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, 2011 and 2010 for the General and Special Revenue funds, as recorded in the Department Budget Report. We noted no funds for which expenditures exceeded appropriations.

### **Compliance – Contracts and Expenditures**

We inquired of management and scanned the Transaction History Listing Report for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding. The Board's By-laws did not address competitive bidding. We recommend the Board adopt rules or amend their bylaws to address this contract requirement.

### **Officials' Response:**

We did not receive a response from Officials to the exceptions reported above.

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

June 14, 2012



# Dave Yost • Auditor of State

**WILLIAMS COUNTY PARK DISTRICT**

**WILLIAMS 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 03, 2012**