



**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Greene County Park District
Greene County
575 Ledbetter Road
Xenia, OH 45385

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Greene County Park District (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, 2012 and 2011, 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. Greene County is the custodian for the District's deposits and Investments. We compared the District's fund balances reported on its December 31, 2012 Fund Balance Report to the balances reported in Greene County's accounting records. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Fund Balance Report to the December 31, 2010 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the County Auditor's Vendor Audit Trail Report from 2012 and five from 2011.
 - a. We compared the amount from the above report to the amount recorded in the Revenue Audit Trail Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management, and scanned the Expense Audit Trail Report and the Revenue Audit Trail Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issuances or any debt payment activity during 2012 or 2011.

Non-Payroll Cash Disbursements

1. We selected ten disbursements from the Expense Audit Trail Report for the year ended December 31, 2012 and ten from the year ended 2011 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 Expense Audit Trail 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 Sections 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 Revenue Report for the General and Sarah L Arnovitz funds for the years ended December 31, 2012 and 2011. The amounts on the *Certificate* agreed to the amount recorded in the accounting system.
2. We scanned the appropriation measures adopted for 2012 and 2011 to determine whether, for the General and Drug Fines funds, the Trustees appropriated separately for "each office, department, and division," 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 Expense Report (MR8) for 2012 and 2011 for the following funds: General and Ranger/Courts/Drug Fines Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Expense Report (MR8).
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 Ranger/Courts/Drug Fines funds for the years ended December 31, 2012 and 2011. 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, 2012 and 2011 for the General and Ranger/Courts/Drug Fines fund, as recorded in the Expense Report (MR8). We noted no funds for which expenditures exceeded appropriations.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Expense Audit Trail Report for the years ended December 31, 2012 and 2011 for procurements requiring competitive bidding under Section VIII(B) of the Districts Bylaws, adopted pursuant to Ohio Rev. Code Section 1545.09(A), which states:

When the cost of a professional, technical, consulting or other special service is \$25,000 or more and formal competitive bidding when it is required by State Law, the Director/Secretary shall submit to the Park Board the names of at least (3) persons, firms or agencies qualified to provide the special service required, together with the Director's recommendation. If the Director/Secretary determines that there are not three (3) persons, firms or agencies qualified to provide such special service, the Director/Secretary shall submit names of as many as are qualified, together with recommendation and basis for such determination. Giving due consideration to such recommendations and other factors as the Park Board deems appropriate, the Park Board shall award the contract for such special services to the person, firm or agency whom it deems best qualified.

2. We inquired of management and scanned the Expense Audit Trail Report for the years ended December 31, 2012 and 2011 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

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.



Dave Yost
Auditor of State

April 11, 2013

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GREENE COUNTY PARK DISTRICT

GREENE 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 9, 2013**