



**FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION
FAIRFIELD COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2013-2012



Dave Yost • Auditor of State

**FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION
FAIRFIELD COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures	1

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Fairfield County Historical Parks Commission
Fairfield County
407 East Main Street
Lancaster, Ohio 43130

We have performed the procedures enumerated below, with which the Board of Park Commissioners and the management of Fairfield County Historical Parks Commission (the Commission) 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, 2013 and 2012, 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. We agreed the January 1, 2012 beginning fund balances recorded in the Account Summary Trial Balance Report to the December 31, 2011 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the Account Summary Trial Balance Report to the December 31, 2012 balances in the Account Summary Trial Balance Report. We found no exceptions.

Property Taxes and Intergovernmental Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2013 and one from 2012:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Account Detail History Report Revenues. The amounts agreed.
 - b. We determined whether the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Account Detail History Report Revenues to determine whether it included two real estate tax receipts for 2013 and 2012. We noted the Account Detail History Report Revenues included the proper number of tax receipts for each year.

Property Taxes and Intergovernmental Receipts (Continued)

3. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2013 and all from 2012. We also selected five receipts from the County Auditor's Account Detail History Report Expenditures from 2013 and five from 2012.
 - a. We compared the amount from the above reports to the amount recorded in the Account Detail History Report Revenues. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund(s). 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, 2011.
2. We inquired of management, and scanned the Account Detail History Report Revenues and Account Detail History Report Expenditures for evidence of debt issued during 2013 or 20X12 or debt payment activity during 2013 or 2012. *We noted no new debt issuances, nor any debt payment activity during 2013 or 2012.*

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2013 and one payroll check for five employees from 2012 from the Detail Proofs Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail Proofs Report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files and minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department(s) and fund(s) to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State & Local income tax withholding authorization and withholding
 - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2013 to determine 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 2013. We noted the following:

Payroll Cash Disbursements (Continued)

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, 2014	December 27, 2013	\$149,663	\$149,663
State income taxes	January 15, 2014	December 27, 2013	\$29,691	\$29,691
City of Lancaster	January 30, 2014	January 9, 2014	\$41,953	\$41,953
SDIT	January 30, 2014	January 9, 2014	\$28,871	\$28,871
OPERS retirement	January 30, 2014	January 24, 2014	\$687,041	\$687,041

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Account Detail History Report Expenditures for the year ended December 31, 2013 and ten from the year ended 2012 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 Account Detail History Report Expenditures 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.

Compliance – Budgetary

1. We compared the total estimated receipts from the Amended Official Certificate of Estimated Resources, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the 2013 BVA Revenues Report and 2012 YTD Budget Revenues Report for the General and Wahkeena Nature Preserve funds for the years ended December 31, 2013 and 2012. The amounts on the Certificate agreed to the amount recorded in the accounting system, except for the General Fund. The 2012 YTD Budget Revenues Report recorded budgeted (i.e. certified) resources for the General fund of \$1,299,696. However, the final Amended Official Certificate of Estimated Resources reflected \$1,335,306. The Director should periodically compare amounts recorded in the BVA Revenue Report and YTD Budget Revenues Report to amounts recorded on the Amended Official Certificate of Estimated Resources to assure they agree. If the amounts do not agree, the Board may be using inaccurate information for budgeting and monitoring purposes.
2. We scanned the appropriation measures adopted for 2013 and 2012 to determine whether, for the General and Wahkeena Nature Preserve funds, the Commissioners appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.

Compliance – Budgetary (Continued)

3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the 2013 BVA Expenditures Report and 2012 YTD Budget Expenditures Report for 2013 and 2012 for the following funds: General and Wahkeena Nature Preserve Funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the 2013 BVA Expenditures Report and 2012 YTD Budget Expenditures Report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General and Wahkeena Nature Preserve funds for the years ended December 31, 2013 and 2012. We noted no funds for which appropriations exceeded certified resources.
5. Ohio Rev. Code Section 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, 2013 and 2012 for the General and Wahkeena Nature Preserve fund, as recorded in the 2013 BVA Expenditure Report and 2012 YTD Budget Expenditure Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2013 BVA Revenues Report and 2012 YTD Budget Revenues Report and 2013 BVA Expenditures Report and 2012 YTD Budget Expenditures Report for evidence of interfund transfers exceeding \$50,000 which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
7. We inquired of management and scanned the 2013 BVA Expenditures Report and 2012 YTD Budget Expenditures Report to determine whether the Commission elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the Commission did not establish these reserves.
8. We scanned the Account Summary Trial Balance Report for the years ended December 31, 2013 and 2012 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Commission'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.

Fairfield County Historical Parks Commission
Fairfield County
Independent Accountants' Report on
Applying Agreed-Upon Procedures
Page 5

This report is intended solely for the information and use of management, those charged with governance, and others within the Commission, 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 initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

August 5, 2014

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FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION

FAIRFIELD 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
SEPTEMBER 02, 2014