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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Warren County Park District
Warren County
1267 North State Route 741
Lebanon, Ohio 45036

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the Warren County Park District, Warren 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, 2014 and 2013, 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 Warren 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 accounts balance with the Warren County Treasurer. The amounts agreed.
2. We agreed the January 1, 2013 beginning fund balances recorded in the Annual Financial Statement County of Warren to the December 31, 2012 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 Expense Ledger sorted by vendor from 2014 and five from 2013.
 - a. We compared the amount from the County Auditor's Expense Ledger sorted by vendor reports to the amount recorded in both the County Receipt Register Reports and the District's Office Manager's Detail Excel Receipt Register. 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.

Fees

We haphazardly selected 10 fee cash receipts from the year ended December 31, 2014 and 10 fee cash receipts from the year ended 2013 recorded in the duplicate cash pay-in folders and determined whether the:

- a. Receipt amount agreed to the amount recorded in the County Receipt Register 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 funds, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as December 31, 2012.
2. We inquired of management, and scanned the District's Monthly Receipt Register Report and List of Expenditures Distributed Report for evidence of debt issued 2014 and 2013 or debt payment activity during 2014 and 2013. We noted no new debt issuances, nor any debt payment activity during 2014 or 2013.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Pay Period Employee Voucher Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Pay Period Voucher Detail report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account codes 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. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2014 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 2014. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2015	December 22, 2014	\$1,405	\$1,405
State income taxes	January 15, 2015	December 22, 2014	\$260	\$260
Local income tax	January 15, 2015	January 8, 2015	\$82	\$82
OPERS retirement	January 30, 2015	December 23, 2014	\$3,088	\$3,088

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the List of Expenditures Distributed Report for the year ended December 31, 2014 and ten from the year ended 2013 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 List of Expenditures Distributed 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 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 Master Fund Inquiry Reports generated by the Warren County Auditor for the General and Special Revenue (Armco Park) funds for the years ended December 31, 2014 and 2013. The amounts agreed.
2. We scanned the appropriation measures adopted for 2014 and 2013 to determine whether, for the General and Special Revenue (Armco Park) 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 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 December 2014 and December 2013 Monthly Expenditures Reports for Fund Reports for 2014 and 2013 for the following funds: General and Special Revenue (Armco Park). The amounts on the appropriation resolutions agreed to the amounts recorded in the Monthly Expenditures for Fund 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 Special Revenue (Armco Park) funds for the years ended December 31, 2014 and 2013. We noted no funds for which appropriations exceeded certified resources.
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, 2014 and 2013 for the General and Special Revenue (Armco Park) funds, as recorded in the Monthly Expenditures for Fund Reports. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the Monthly Cash Expenditure Reports generated by the Warren County Auditor for the years ended December 31, 2014 and 2013 for negative cash fund balances. Ohio Rev. Code Section 5705.10 (l) 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 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

Columbus, Ohio

June 25, 2015



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WARREN COUNTY PARK DISTRICT

WARREN 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 23, 2015**