



FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2015-2014



Dave Yost • Auditor of State

**FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION
FAIRFIELD COUNTY**

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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, Fairfield County, Ohio (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, 2015 and 2014, 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. Fairfield County is custodian for the Commission's deposits and therefore the County's deposit and investment pool holds the Commission's assets. We compared the Commission's fund balances reported on its December 31, 2015 financial statements to the balances reported in Fairfield County's Account Summary Trial Balance Report. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Account Summary Trial Balance Report to the December 31, 2013 balances documented in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Account Summary Trial Balance Report to the December 31, 2014 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 2015 and one from 2014:
 - 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.

Property Taxes and Intergovernmental Receipts (Continued)

2. We scanned the Account Detail History Report Revenues to determine whether it included two real estate tax receipts for 2015 and 2014. We noted the Account Detail History Report Revenues included the proper number of tax receipts each year.
3. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2015 and all from 2014. We also selected five receipts from the County Auditor's Account Detail History Report Expenditures from 2015 and five from 2014.
 - 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 agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2013.
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 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances or any debt payment activity during 2015 or 2014.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2015 and one payroll check for five employees from 2014 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 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.

Payroll Cash Disbursements (Continued)

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2015 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 2015. We noted the following:

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, 2016	January 19, 2016	\$126,400	\$126,400
State income taxes	January 31, 2016	January 19, 2016	\$31,482	\$31,482
Local income tax	January 30, 2016	December 24, 2015	\$21,672	\$21,672
OPERS retirement	January 30, 2016	January 15, 2016	\$239,552	\$239,552

4. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Detail Proofs Report:
- a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Commission's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Account Detail History Report Expenditures for the year ended December 31, 2015 and ten from the year ended 2014 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.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions. As allowed by Ohio Rev. Code Section 5705.41 (D)(1), the Commission has a policy exempting purchases \$1,000 and under from certification. This policy requires the Commission to provide the purpose and amount of the expenditure, appropriation line item, name of the vendor and date of the purchase to the County Auditor within three business days after incurring the obligation. We found two instances in 2015 and two instances in 2014 where this information was not provided within the required three business days. Because we did not test all disbursements, 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 Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the YTD Budgeted Revenues report for the General and Wahkeena Nature Preserve funds for the years ended December 31, 2015 and 2014. The amounts agreed.
2. We scanned the appropriation measures adopted for 2015 and 2014 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.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the YTD Budgeted Expenditures report for 2015 and 2014 for the following funds: *General and Wahkeena Nature Preserve Funds*. The amounts on the appropriation resolutions agreed to the amounts recorded in the 2015 and 2014 YTD Budgeted 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, 2015 and 2014. 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, 2015 and 2014 for the General and Wahkeena Nature Preserve fund, as recorded in the YTD Budgeted Expenditures report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2015 and 2014 YTD Budgeted Revenues and YTD Budgeted Expenditures reports 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 YTD Budgeted 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, 2015 and 2014 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.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the Commission filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. No exceptions noted.

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.

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 "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

July 12, 2016

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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 6, 2016**