



Dave Yost • Auditor of State





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

Goshen Township Memorial Park District  
Champaign County  
P.O. Box 50  
Mechanicsburg, Ohio 43044

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Goshen Township Memorial 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, 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Reconciliation Summary Report to the December 31, 2013 balances in the prior year basic audit working papers and/or Balance Sheet. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Reconciliation Summary Report to the December 31, 2014 balances in the Balance Sheet Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported in the Balance Sheet Reports. The amounts agreed except for the Football account in 2014, which had a variance of \$35 due to a 2015 deposit.
4. We confirmed the December 31, 2015 bank account balances with the District's financial institution(s). We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2015 bank reconciliation without exception.

### **Cash and Investments (Continued)**

5. We selected all three reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. Outstanding checks #1061 and #57 dated 9/4/2013 and 10/24/15, respectively, remained outstanding as of May 31, 2016. Checks over 90 days old are considered stale-dated and should be moved to unclaimed funds or voided. The Fiscal Officer should follow-up on long-outstanding reconciling items to help prevent reconciling issues.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We tested interbank account transfers occurring in December of 2014 to determine if they were properly recorded in the accounting records and the each bank statement. We found no exceptions.
7. We tested investments held at December 31, 2015 and December 31, 2014 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash 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 Transaction Detail Report. The amounts agreed except for the 2015 settlement. The District posted total collections rather than total distributions. This resulted in an overstatement of taxes by \$3,340. The Fiscal Officer should implement procedures to properly record taxes at the gross amount (total distribution).
  - 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 Transaction Detail Report to determine whether it included two real estate tax receipts for 2015. We scanned the Deposit Detail Report to determine whether it included two real estate tax receipts for 2014. We noted the Transaction Detail and Deposit Detail Reports included the proper number of tax receipts for each year.

### **Over-The-Counter Cash Receipts and Fees**

- We haphazardly selected 10 over-the-counter cash receipts or fees from the year ended December 31, 2015 and 10 over-the-counter cash receipts or fees from the year ended 2014 recorded in the duplicate cash receipts book and determined whether the:
- a. Receipt amount agreed to the amount recorded in the Transaction Detail by Account Report. The amounts agreed.
  - b. Receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

**Debt**

1. The prior audit Basic Audit documentation disclosed no debt outstanding as of December 31, 2013.
2. We inquired of management, and scanned the Transaction Detail Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for three employees from 2015 and one payroll check for three employees from 2014 from the Transaction Detail by Account Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Paycheck Stub 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 and/or minute record. 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, 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:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2016	January 25, 2016	\$193	\$118
State income taxes	January 31, 2016	January 26, 2016	\$82	\$82
Village of Mechanicsburg Income Tax	January 31, 2016	January 26, 2016	\$30	\$30
School District Income Tax	January 31, 2016	January 26, 2016	\$45	\$45

We noted that the District paid \$75 less than the amount due for the fourth quarter of 2015 Federal Income Tax Remittance. This was due to an overpayment in November 2015, which was deducted from the January amount remitted. All amounts due have been paid.

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

1. We haphazardly selected ten disbursements from the Transaction Detail by Account Report 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 Transaction Detail by Account 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 Section 5705.41(D). We found no exceptions.

### **Compliance – Budgetary**

1. We compared the total estimated receipts from the *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Treasurer's Budgetary Spreadsheet for the General fund 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 fund, 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 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 Treasurer's Budgetary Spreadsheet for 2015 and 2014 for the General Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Treasurer's Budgetary Spreadsheet 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 fund 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 fund, as recorded in the Treasurer's Budgetary Spreadsheet. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2015 and 2014 Transaction History by Custom Report for evidence of interfund transfers exceeding \$1,000 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 Transaction History by Custom Report to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the District did not establish these reserves.
8. We scanned the Balance Sheet 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**

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 District filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. The 2015 financial information was filed on March 31, 2016 which was not within the allotted timeframe.

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 initial "D".

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 1, 2016

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# Dave Yost • Auditor of State

**GOSHEN MEMORIAL PARK DISTRICT**

**CHAMPAIGN 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  
AUGUST 2, 2016**