



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Grand Lake St. Marys Lake Facilities Authority
Mercer County
101 N. Main Street
Celina, Ohio 45822

We have performed the procedures enumerated below, with which the Board of Directors and the management of Grand Lake St. Marys Lake Facilities Authority (the Authority) 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. Mercer County is custodian for the Authority's deposits and investments, and therefore the County's deposit and investment pool holds the Authority's assets. We compared the Authority's fund balances reported on its December 31, 2015 Statement of Receipts, Disbursements and Changes in Fund Balance to the balances reported in Mercer County's accounting records. The amounts agreed.
2. The Lake Facility Commission was created on March 3, 2014 and started with a zero fund balance. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Statement of Receipts, Disbursements and Changes in Fund Balance to the December 31, 2014 balances in the Annual Report of Activities. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We compared the amounts approved to be transferred per the 130th Ohio General Assembly AM. Sub. HB 59 from the Ohio Department of Natural Resources to the Authority during 2014. We found no exception.
 - a. We determined whether this receipt was allocated to the proper fund. We found no exception.
 - b. We determined whether the receipt was recorded in the proper year. We found no exception.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

2. We compared the amounts posted to the Authority's records to the County's interest allocation spreadsheet during 2014 and 2015. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found two exceptions where two receipts for interest earned in 2014 were not posted until 2015 in the amount of \$2,347. No other exceptions were noted.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Audit Trail by Account Report for the year ended December 31, 2015 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 Audit Trail 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. If expenditure/project was over \$50,000 proper bidding procedures were followed.

Other Compliance

1. Under Ohio Rev. Code Section 117.38 and Ohio Admin. Code Section 117-2-03, entities must file their financial information with AOS through 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 Authority filed its financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. No exception noted for 2015, but financial information was not filed for 2014.

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

July 27, 2016



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GRAND LAKE ST. MARYS LAKE FACILITIES AUTHORITY

MERCER 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 16, 2016**