



Dave Yost • Auditor of State

O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

O.O. McIntyre Park District
Gallia County
18 Locust Street, Room 1262
Gallipolis, Ohio 45631

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the O.O. McIntyre Park District, Gallia 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, 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. Gallia County is custodian for the District's deposits and, therefore, the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported in its annual report for 2015 and 2014 to the YTD Fund Report provided by the Fiscal Agent, Gallia County. The amounts agreed. We reviewed the Gallia County year-end bank reconciliations for 2015 and 2014 as part of the Gallia County 2015 and 2014 financial audits, we noted that reconciliations were completed and on file.
2. We agreed the January 1, 2014 beginning fund balances recorded in the YTD Fund Report to the December 31, 2013 balances in the documentation 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 YTD Fund Report to the December 31, 2014 balances in the YTD Fund Report. We found no exceptions.
3. We selected the one reconciling debit (outstanding check) from the December 31, 2015 bank reconciliation:
 - a. We traced the debit to the subsequent January bank statement. We found no exception.
 - b. We traced the amount and date to the check register, to determine the debit was dated prior to December 31. 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 Detail Revenue Transaction Report. The amounts agreed.
 - b. We determined whether the receipt was allocated to the proper fund as required by Ohio Rev. Code §§ 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 Detail Revenue Transaction Report to determine whether it included two real estate tax receipts for 2015 and 2014. We noted the Detail Revenue Transaction report included the proper number of tax receipts for each year.
3. We selected five receipts from the County Auditor's Detail Expense Transaction Report from 2015 and five from 2014.
 - a. We compared the amount from the above report to the amount recorded in the Detail Revenue Transaction Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
4. We confirmed the amounts paid from the Department of Job and Family Services to the District during 2014 with the Department. 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 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 Detail Revenue Transaction Report and the Detail Expense Transaction 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 five employees from 2015 and one payroll check for five employees from 2014 from the Detail History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail History Report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code 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.

Payroll Cash Disbursements (Continued)

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:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2016	12/22/15	\$617	\$617
State income taxes	January 15, 2016	12/22/15	\$126	\$126
Local income tax	January 15, 2016	12/22/15	\$34	\$34
OPERS retirement	January 30, 2016	12/22/15	\$1,481	\$1,481

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detail Expense Transaction 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 Detail Expense Transaction 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 § 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 § 5705.36(A)(1), to the amounts recorded in the Detail Revenue Transaction Report for the General and Rails to Trails Trust 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 and Rails to Trails Trust funds, 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 § 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code §§ 5705.38 and 5705.40, to the amounts recorded in the Current MTD/YTD Expense Report for 2015 and 2014 for the following funds: General Fund and Rails to Trails Trust Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Current MTD/YTD Expense report.
4. Ohio Rev. Code §§ 5705.36(A)(5) and 5705.39 prohibit appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General and Rails to Trails Trust funds for the years ended December 31, 2015 and 2014. We noted no funds for which appropriations exceeded certified resources.

Compliance – Budgetary (continued)

5. Ohio Rev. Code § 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 Rails to Trails Trust funds, as recorded in the Current MTD/YTD Expense Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2015 and 2014 MTD/YTD Revenue Report and MTD/YTD Expense Report for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code §§ 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which § 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
7. We inquired of management and scanned the MTD/YTD Expense Report to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code § 5705.13. We noted the District did not establish these reserves.
8. We scanned the YTD Fund Report for the years ended December 31, 2015 and 2014 for negative cash fund balance. Ohio Rev. Code § 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 § 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 year ended December 31, 2015 and 2014. The 2014 financial information was filed within the allotted timeframe. For 2015, only the Schedule of Total Indebtness was filed within the allotted timeframe. The actual financial statements and footnotes were not filed.

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 23, 2016



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O.O MCINTYRE PARK DISTRICT

GALLIA 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 7, 2016**