



Dave Yost • Auditor of State

MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Muskingum Valley Park District
Muskingum County
1720 Euclid Avenue
Zanesville, Ohio 43701

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Muskingum Valley Park District, Muskingum 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, 2016 and 2015, 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. Muskingum 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 on its December 31, 2016 annual financial report to the balances reported in Muskingum County's accounting records. The amounts agreed.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Muskingum County Summary Fund Report, to the December 31, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Summary Fund Report to the December 31, 2015 balances in the Summary Fund Report. We found no exceptions.
3. We agreed the totals per the 2016 and 2015 Summary Fund Reports to the 2016 and 2015 Cash Basis Annual Financial Report. The amounts agreed.

Intergovernmental and Other Confirmable Cash Receipts

1. We tested local government funding receipts for 2016 and 2015 from the Muskingum County Local Government Schedule obtained from the Muskingum County Auditor's Office. In addition we selected all receipts from the Muskingum County Detail Expense Report for the District for 2016 and 2015.
 - a. We compared the amount from the above report to the amount recorded in the Detail Revenue Report. The amounts agreed.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

- 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.
2. We compared the amounts paid from the Rogge Foundation and Zanesville Development Corporation to the District during 2016 and 2015 with supporting documentation (check copy and/or remittance information). Additionally, we compared the amounts paid from Ohio Public Works Commission to the District during 2016 with supporting documentation (check copy and/or remittance information). We found no exceptions.
- a. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. From the prior audit documentation, we noted the following loan outstanding as of December 31, 2014. This amount agreed to the Districts January 1, 2015 balances on the summary we used in step 3.

Issue	Principal outstanding as of December 31, 2014:
Zanesville Development Corporation Loan	\$25,000

2. We inquired of management and scanned the Detailed Revenue Report and Detail Expense Report for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of loan debt activity for 2016 and 2015 and agreed payments from the related debt documentation to payments reported in the Detail Expense Report. We found no exceptions.
4. We agreed the amount of debt proceeds from the debt documents to amounts recorded in the Collegial Woods, Green Space Walmart, Mission Oak Gardens, Warner Bike Trail, and McIntire Park Funds per the Detail Revenue Report. The amounts agreed.
5. For new debt issued during 2016 and 2015, we inspected the loan documentation, noting the District must use the proceeds for various projects of the District. We scanned the Detail Expense Report and noted the District used proceeds in accordance with the agreement.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Detail Expense Report for the year ended December 31, 2016 and ten from the year ended 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 canceled check agreed to the check number, date, payee name and amount recorded in the Detail Expense Report and to the names and amounts on the supporting invoices. We found no exceptions.

Non-Payroll Cash Disbursements (Continued)

- 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 §§ 5705.28(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 the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code §§ 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Detail Revenue Report for the General and Joe's Run Green Space Project Funds for the years ended December 31, 2016 and 2015. The amounts agreed.
2. We scanned the appropriation measures adopted for 2016 and 2015 to determine whether, for the General and Joe's Run Green Space Project 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 §§ 5705.28(B)(2) and 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code §§ 5705.28(B)(2), 5705.38 and 5705.40, to the amounts recorded in the Detail Expense Report for 2016 and 2015 for the following funds: General and Joe's Run Green Space Project. The amounts on the appropriation resolutions agreed to the amounts recorded in the Detail Expense Report.
4. Ohio Rev. Code § 5705.28(B)(2)(c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the General and Joe's Run Green Space Project Funds for the years ended December 31, 2016 and 2015. We noted no funds for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code §§ 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, 2016 and 2015 for the General and Joe's Run Green Space Project Funds, as recorded in the Detail Expense Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the Cash Summary by Fund Report for the years ended December 31, 2016 and 2015 for negative cash fund balance. Ohio Rev. Code § 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 negative cash fund balance.

Other Compliance

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 years ended December 31, 2016 and 2015. 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 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

April 24, 2017



Dave Yost • Auditor of State

MUSKINGUM VALLEY PARK DISTRICT

MUSKINGUM 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
MAY 9, 2017**