



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ashtabula County Metroparks
Ashtabula County
91 North Jefferson St
Jefferson, Ohio 44032

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Ashtabula County Metroparks (the Metroparks) on the receipts, disbursements and balances recorded in the Metroparks cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Metroparks. The Metroparks is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Metroparks. 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. We recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Ashtabula County - Crossfund Report to the December 31, 2015 balances in Ashtabula County's prior year audited statements. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Ashtabula County - Crossfund Report to the December 31, 2016 balances in the Ashtabula County - Crossfund Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the County Cash Reports. The amounts agreed.
4. We confirmed the December 31, 2017 bank account balances with the County's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2017 bank reconciliation without exception.
5. We selected all reconciling debit (such as outstanding checks) from the December 31, 2017 bank reconciliation.
 - a. We traced each debit to the Ashtabula County's January Bank Statements We found no exceptions.
 - b. We traced the amounts and dates to the New World Reconciliation Status, to determine the debit were dated prior to December 31. There were no exceptions.

Property Taxes- Intergovernmental and Other Confirmable Cash Receipts

1. We haphazardly selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the *Statement*) for 2017 and one from 2016:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Detail General Ledger Report. The amounts agreed.
 - b. We inspected the Detail General Ledger Report to confirm the receipt was allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Detail General Ledger Report to confirm whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the Detail General Ledger Report to determine whether it included two real estate tax receipts for 2017 and 2016. The Detail General Ledger Report included the proper number of tax receipts for each year.
3. We haphazardly selected five receipts from the 2017 ACMP County Receipts and five from County Auditor's Distribution Transaction List for 2016.
 - a. We compared the amount from the above reports to the amount recorded in the Detail General Revenue Ledger and the Ashtabula County Payin receipts. The amounts agreed.
 - b. We inspected the Detail General Revenue Ledger to determine that these receipts were allocated to the proper funds. We found no exceptions.
 - c. We inspected the Detail General Revenue Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
4. We confirmed the amounts received from Grants and Entitlements to the Metroparks during 2017 and 2016. We found no exceptions.
 - a. We inspected the Detail General Revenue Ledger to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the Detail General Revenue Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2015.
2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. We noted no new debt issuances or any debt payment activity during 2017 or 2016.

Payroll Cash Disbursements

1. We haphazardly selected five payroll checks for employees from 2017 and five payroll checks for employees from 2016 from the Metro Parks Detail GL – Wage and Fringe Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Metro Parks Detail GL – Wage and Fringe Report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the board approved salaries. We also confirmed the payment was posted to the proper year. We found no exceptions.

Payroll Cash Disbursements (Continued)

2. For any new employees selected in procedure 1 we inspected the employees' personnel file for the following information and compared it with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Departments and funds 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 procedures a. – f. above

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm 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 2017. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2018	December 29, 2017	\$3,525.41	\$3,525.41
State income taxes	January 15, 2018	December 27, 2017	\$879.34	\$879.34
Local income tax	January 15, 2018	December 29, 2017	\$569.38	\$569.38
OPERS retirement	January 30, 2018	January 5, 2018	\$9,626.89	\$9,626.89

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detail General Ledger Report for the year ended December 31, 2017 and ten from the year ended 2016 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 General Ledger 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).

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 Budget Performance Report for General, Grant and Camp Pete funds for the years ended December 31, 2017 and 2016. The amounts on the *Certificate* agreed to the amount recorded in the accounting system for 2016 and 2017, except for the 2016 General Fund. The Budget Performance Report recorded budgeted (i.e. certified) resources for the 2016 General fund of \$920,285 for 2016. However, the final 2016 *Amended Official Certificate of Estimated Resources* reflected \$927,109. The fiscal officer should periodically compare amounts recorded in the Revenue Status Report to amounts recorded on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the Trustees may be using inaccurate information for budgeting and monitoring purposes.
2. We inspected the appropriation measures adopted for 2017 and 2016 to determine whether, for all 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 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 Budget Performance Report for 2017 and 2016 for the General, Grant and Camp Pete funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Budget Performance 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 General, Grant and Camp Pete funds for the years ended December 31, 2017 and 2016. There were 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, 2017 and 2016 for General, Grant and Camp Pete funds, as recorded in the Budget Performance Report. There were no funds for which expenditures exceeded appropriations.
6. For funds existing in prior years, inspect the fund activity to determine whether the fund is still being used for the statutorily approved purpose and that all the required funds were established. The Metroparks established the FEMA Grant - Harpersfield Debris fund during 2006 to segregate Federal Emergency Management Funds and disbursements; however the Metroparks no longer has Federal Emergency Management Agency receipts and disbursements.
7. We inspected the Cross Fund Report for the Environmental Endowment Fund. No non-spendable monies were released, spent, or otherwise modified during the engagement period. No exceptions were noted.
8. We inspected the 2017 and 2016 General Ledger Report and Appropriation Status Reports for evidence of interfund transfers exceeding \$10,000 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 or Court of Common Pleas.
9. We inquired of management and inspected the Appropriation Status Reports to determine whether the Metroparks elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. The Metroparks did not establish these reserves.

Compliance – Budgetary (Continued)

10. We inspected the Cash Summary by Fund Report for the years ended December 31, 2017 and 2016 for negative cash fund balances. 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. No funds had a negative cash fund balances.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires these Metropark's to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Metroparks's deadline where the initial filing was filed on time but incomplete. We confirmed the Metroparks filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

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*. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the *American Institute of Certified Public Accountants*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Metropark's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Metropark's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

May 10, 2018

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ASHTABULA COUNTY METROPARKS

ASHTABULA 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 22, 2018**