



OHIO AUDITOR OF STATE
KEITH FABER



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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Coshocton City and County Park District
Coshocton County
23253 State Route 83 North
Coshocton, Ohio 43812

We have performed the procedures enumerated below on the Coshocton City and County Park District, Coshocton County, Ohio (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2022 and 2021, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. Coshocton County is the custodian for the District's deposits and investments, 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, 2022 Hinkle Filed Report filed with the Auditor of State to the balances reported in Coshocton County's accounting records. The amounts agreed.
2. We agreed the January 1, 2021 beginning fund balances for each fund recorded in the Coshocton County Statement of Cash Position to the December 31, 2020 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2022 beginning fund balances for each fund recorded in the Coshocton County Statement of Cash Position to the December 31, 2021 balances in the Coshocton County Statement of Cash Position. We found no exceptions.

Property Taxes and Intergovernmental Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes* from 2022 and a total of five from 2021.
 - a. We compared the amounts from the above-named report to the amount recorded in the Coshocton County Revenue Audit Trail. The amounts agreed, however, we found that the District improperly recorded property tax revenues at net instead of gross, resulting in an understatement of both receipts and disbursements of \$8,430 and \$9,170 for 2022 and 2021, respectively. However, because we did not inspect all property taxes and intergovernmental receipts, our report provides no assurance regarding whether or not other similar errors occurred.
 - b. We inspected the Coshocton County Revenue Audit Trail to determine these receipts were allocated to the proper fund as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Coshocton County Revenue Audit Trail to determine whether the receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Coshocton County Revenue Audit Trail to determine whether it included two real estate tax receipts for 2022 and 2021 plus one advance for 2021. The Coshocton County Revenue Audit Trail included the proper number of tax receipts for each year. We found no exceptions.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2022 and 10 other receipts from the year ended 2021:

- a. Agreed the receipt amount recorded in the Coshocton County Revenue Audit Trail Report to supporting documentation. The amounts agreed, except in 2021, support was not presented for 1 out of 10 receipts tested. However, because we did not inspect all other receipts, our report provides no assurance regarding whether or not other similar errors occurred.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Coshocton County Revenue Audit Trail Report to determine the receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

Charges for Services

We selected 10 charges for services receipts from the year ended December 31, 2022 and 10 charges for services receipts from the year ended 2021:

- a. Agreed the receipt amount recorded in the Coshocton County Revenue Audit Trail Report to supporting documentation. The amounts agreed, with the following exceptions.
 - i. The Park reduced the amount paid into the County Auditor for bank fees and credit card usage for 2 of the receipts from 2022 and 2 from 2021. These bank fees should have been recorded as expenditures instead of net against receipts. This resulted in an understatement of \$2,378 and \$311 in 2022 and 2021, respectively.
 - ii. The Park District used concession money to purchase items needed, causing the daily receipts to be reduced. However, the detailed receipt was maintained to support the cash used for the concession purchase. This occurred for one of the receipts inspected for 2021 and resulted in an understatement of receipts and disbursements of \$15. However, because we did not inspect all charges for services receipts, our report provides no assurance regarding whether or not other similar errors occurred.

Charges for Services (Continued)

- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions, however, the Park District did not maintain documentation to show the concession items sold and the amount for which they were sold. These receipts comprised 3 of the receipts inspected from 2022 and 2 receipts from 2021. Because we did not inspect all charges for services receipts, our report provides no assurance whether or not other similar errors occurred.
- c. Inspected the Coshocton County Revenue Audit Trail Report to determine the receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

Debt

- 1. From the prior audit, we observed the following loan was outstanding as of December 31, 2020.
 - a. These amounts agree to the District's January 1, 2021 balances on the summary we used in procedure 3.
 - b. We inspected the debt agreement for all outstanding debt, and we confirmed the District does not have any debt covenants.

Issue	Principal outstanding as of December 31, 2020:
Bathhouse Note	\$67,788

- 2. We inquired with management and inspected the Coshocton County Revenue Audit Trail and Expense Audit Trail Reports for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. All debt agreed to the summary we used in procedure 3.
- 3. We obtained a summary of note debt activity for 2022 and 2021 and agreed principal and interest payments from the related debt amortization schedules to the Capital Improvement Fund and General Fund payments reported in the Coshocton County Expense Audit Trail Report. We also compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.
- 4. We agreed the amount of debt proceeds received for 2022 from the debt documents to amounts recorded in the General Fund per the Coshocton County Revenue Audit Trail Report. The amounts agreed.
- 5. For new debt issued during 2022, we inspected the debt legislation, which stated the District must use proceeds for operating costs. We found no exceptions.

Payroll Cash Disbursements

- 1. We selected one payroll check for five employees from 2022 and one payroll check for five employees from 2021 from the Register for Pay Period and:
 - a. We compared the hours and pay rate, or salary recorded in the Register for Pay Period to supporting documentation (timecard, 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 allowable based on the employees' duties as documented in the employees' personnel files or the minute record. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.

Payroll Cash Disbursements (Continued)

2. We selected three new employees from 2022 and three new employees from 2021 and:
 - a. We inspected the employees' personnel file for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Coshocton County Payroll Register.
 We found no exceptions.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2022 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 2022. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2023	July 21, 2023	\$496,208	\$496,208
State income taxes	January 15, 2023	December 20, 2022	\$16,434	\$16,434
Local income tax	January 15, 2023	December 23, 2022	\$24,434	\$24,434
OPERS retirement	January 31, 2023	January 20, 2023	\$562,970	\$562,970

As noted above, Coshocton County, who serves as the fiscal agent for the District, paid the fourth quarter of 2022's federal income tax and Medicare payment of \$496,151 to the Ohio Department of Taxation instead of the Internal Revenue Service, due to a coding error with the electronic funds transfer. Such taxes are required by 26 U.S.C. § 3403 to be remitted to the Internal Revenue Service. The County was notified by the Internal Revenue Service and made payment for the fourth quarter in July 2023. No other exceptions were noted; however, because we did not inspect all payroll remittances, our report provides no assurance regarding whether or not other similar errors occurred.

Non-Payroll Cash Disbursements

- We selected 10 disbursements from the Coshocton County Expense Audit Trail Report for the year ended December 31, 2022 and 10 from the year ended 2021 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 Coshocton County Expense Audit Trail 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. We found fifteen instances where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code §5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2022 and 2021 for the General and Capital Improvement Funds. Expenditures did not exceed appropriations.
2. We inspected the only interfund transfer from 2021 and all three interfund transfers from 2022 from the Revenue Reports and for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Statement of Cash Position Report for the years ended December 31, 2022 and 2021 for negative cash fund balances. 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. No funds had a negative cash fund balance.

Sunshine Laws Compliance

1. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.
3. We inquired with District management and determined that the District did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).

9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
- Prepared – a file is created following the date of the meeting
 - Filed – placed with similar documents in an organized manner
 - Maintained - retained, at a minimum, for the engagement period
 - Open to public inspection – available for public viewing or request.
- We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- Executive sessions were only held at regular or special meetings.
 - The purpose for the meetings and going into executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - Formal governing board actions were adopted in open meetings.
- We found no exceptions.

Other Compliance

Ohio Rev. Code § 117.38 requires these districts 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District 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, 2022 and 2021 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District'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.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

OHIO AUDITOR OF STATE KEITH FABER



COSHOCTON CITY AND COUNTY PARK DISTRICT

COSHOCTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/16/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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