



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ross County Park District  
Ross County  
15 N. Paint Street, Suite #301  
Chillicothe, Ohio 45601

We have performed the procedures enumerated below on the Ross County Park District's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 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, 2023 and 2022 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, 2023 and 2022, 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

1. Ross County is the 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, 2023 Statement of Cash Position to the balances reported in Ross County's accounting records. The amounts agreed.
2. We agreed the January 1, 2022 beginning fund balances for each fund recorded in the Statement of Cash Position to the December 31, 2021 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2023 beginning fund balances for each fund recorded in the Statement of Cash Position to the December 31, 2022 balances in the Statement of Cash Position. We found no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes* and the County Tax Settlement Report from 2023 and a total of 5 from 2022:
  - a. We compared the amounts from the *above named reports* to the amount recorded in the Revenue Audit Trail. The amounts agreed.
  - b. We inspected the Revenue Audit Trail to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
  - c. We inspected the Revenue Audit Trail to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Revenue Audit Trail to determine whether it included 2 real estate tax receipts for 2023 and 2022. The Revenue Audit Trail included the proper number of tax receipts for each year. We found no exceptions.
3. We confirmed the total amount paid from the Ohio Public Works Commission and the City of Chillicothe to the District during 2022 and 2023. We found no exceptions.
  - a. We inspected the Revenue Audit Trail to determine whether these receipts were allocated to the proper funds. We found no exceptions.
  - b. We inspected the Revenue Audit Trail to determine whether the receipts were recorded in the proper year. We found no exceptions.
4. The District received \$50 from a donor in 2022, which was unrestricted. We agreed this amount to the Audit Trail by Vendor Report.

The District received \$15,000 from a donor, as described in the donor's email letter dated January 11, 2022. We agreed this amount to the Audit Trail by Vendor Report. We observed that the donor restricted the donation for the Herron-Downs Fen Nature Preserve Extension project. The District expended \$21,463.72 on the Herron-Downs project in 2022.

The District received \$100 from a donor in 2023, which was unrestricted. We agreed this amount to the Audit Trail by Vendor Report.

### **Other Receipts**

We selected 10 other receipts from the year ended December 31, 2023 and 10 other receipts from the year ended 2022:

- a. Agreed the receipt amount recorded in the Revenue Audit Trail to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Audit Trail by Vendor to determine the receipt was posted to the proper funds, and was 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, 2021.
2. We inquired of management and inspected the Revenue Report and Expense Report for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. There were no new debt issuances, nor any debt payment activity during 2023 or 2022.

**Payroll Cash Disbursements**

1. We selected 1 payroll check for 5 employees from 2023 and 1 payroll check for 5 employees from 2022 from the Departmental Timesheets Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Departmental Timesheets Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).  
 We found one instance where the District could not provide documentation of the approved rate of pay. We brought this to management's attention. Because we did not compare all timecards, our report provides no assurance whether or not other similar errors occurred.
  - 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 and/or minute record. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected all new employees from 2023 and three new employees from 2022 and:
  - a. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the Wage Summary report.  
 We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023 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 2023. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2024	January 5, 2024	\$ 825.89	\$ 825.89
State income taxes	January 15, 2024	January 9, 2024	372.97	372.97
Local income tax	January 31, 2024	January 17, 2024	323.95	323.95
OPERS retirement	January 30, 2024	January 9, 2024	\$2,849.17	\$2,849.17

We found no exceptions.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Audit Trail by Account for the year ended December 31, 2023 and 10 from the year ended 2022 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 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 one instance in 2022 and three instances in 2023 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 including outstanding encumbrances) 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, 2023 and 2022 for the General and Special Revenue funds. Expenditures did not exceed appropriations.
2. We inspected interfund transfers from 2023 and from 2022 Revenue Reports and Expense Reports 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 Park District Cash Account Report for the years ended December 31, 2023 and 2022 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 balances.

### **Sunshine Law Compliance**

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed or denied public records requests or requests with redactions during the engagement period.
3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inquired with District management and determined that the District did not have written evidence the public records policy was provided to the records custodian/manger as required by Ohio Rev. Code § 149.43(E)(2).
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We inquired that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. 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:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found the Park District did not document the purpose for eight meetings going into executive session.

#### **Other Compliance**

1. 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, 2023 and 2022 in the Hinkle system. We found no exceptions.

#### **Related Party Transactions**

1. We inquired with management and identified the following Related Party Transactions:
  - a. Three transactions with Benson & Sessor totaling \$1,304.50.
  - b. Three transactions with Benson & Motes Title Agency totaling \$2,305.50.
  - c. Six transactions with Metropolis totaling \$1,300.
  - d. Eight transactions with Midway totaling \$2,669.63.

Ohio Rev. Code § 2921.42(A)(1) states that no public official shall knowingly authorize, or employ the authority or influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest.

Ohio Rev. Code § 102.03(D) states that no public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

The Ohio Ethics Commission provided in Adv. Op. No. 90-005 that a board of education will be deemed to "authorize" all school district purchases for purposes of Divisions (A)(1) and (A)(3) of Section 2921.42 of the Revised Code, unless the board has passed a general resolution dispensing with the adoption of resolutions authorizing purchases and approving payments, in accordance with the requirements of Ohio Rev. Code § 3313.18. In the absence of such a statutory mechanism to dispense with such authorization by the legislative body, voting to approve the payment of bills was considered the authorization of those purchases for which payments were approved, regardless of whether the authorization or approval occurred before or after the actual payment.

We noted the following:

- Christopher McAllister, Park District Commissioner, is related to the owner of Metropolis Design, LLC. The District paid Metropolis \$1,300 during the audit period for website hosting.
- Christopher McAllister, Park District Commissioner, is related to the owner of Midway Sign Company. The District paid Midway Sign Company \$2,669.63 for signs.

Ohio Rev. Code § 2921.42(A)(3) states that during the public official's term of office or within one year thereafter, occupy any position of profit in the prosecution of a public contract authorized by the public official or by a legislative body, commission, or board of which the public official was a member at the time of authorization, unless the contract was let by competitive bidding to the lowest and best bidder;

Ohio Rev. Code § 2921.42(A)(4) states that no public official have an interest in the profits or benefits of a public contract entered into by or for the use of the political subdivision or governmental agency or instrumentality with which the public official is connected;

We noted the following:

- Michael Benson, Park District Commissioner, is an owner of Benson and Sessor, Attorneys at Law. The District paid Benson and Sessor \$1,304.50 during the audit period for researching and drafting a CRP Operator Agreement.
- Micheal Benson, Park District Commissioner, is an owner of Benson and Motes Title Agency, LLC. The District paid Benson and Motes \$2,305.50.

This matter will be referred to the Ohio Ethics Commission.

2. We confirmed the transactions with the other party. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transactions identified in procedure 1. 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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

September 20, 2024



# OHIO AUDITOR OF STATE KEITH FABER



**ROSS COUNTY PARK DISTRICT**

**ROSS 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 10/17/2024**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)