



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Portage County Park District
Portage County
128 N. Prospect Street
Ravenna, Ohio 44266

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Portage County Park District (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, 2009 and 2008 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. We confirmed the December 31, 2009 and 2008, ending total cash fund balance with the District's Fiscal Agent, Portage County Treasurer office who is the financial institution. We agreed the confirmed balances to the amounts appearing in the December 31, 2009 and 2008 year ended financial report filed with the Auditor of State office. We found no exceptions.
2. We agreed the January 1, 2008 beginning fund balances recorded in the Fund Status Report to the December 31, 2007 balances in the prior year audited. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Portage County Auditor Office to the amounts posted to the Park District books during 2009 and 2008. We found no exceptions.
2. We confirmed 100% of the local grant received in 2009 for the Upper Cuyahoga improvement project.
 - a. We determined whether 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.
 - b. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.

3. The District received \$27,385 in gifts and donations to the General Fund in 2008. This amount was confirmed to supporting documentation and the minute record. We determined restrictions if applicable and those funds were properly used. We found no exceptions.

Debt

1. We inquired of management, and scanned the Payment Register Detail Report for evidence of bonds or note debt issued during 2009 and 2008 or outstanding as of December 31, 2009 and 2008. We noted no new debt issuances.
2. We obtained a summary of debt activity for 2009 and 2008 and agreed principal and interest payments from the related debt amortization schedules to the payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2009 and one payroll check for five employees from 2008 from the Disbursement Ledger and determined whether the following information in the employees' personnel files and minute record were consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department(s) and fund(s) to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal, State & Local income tax withholding authorization and withholding. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps above.

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account codes to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files and approve by the Board. We also determined whether the payment was posted to the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2009 and ten from the year ended 2008 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 Payment Register Detail 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 Sections 5705.28 (B) (2) and 5705.41(D).

We found four instances where the certification date was after the vendor invoice date. Ohio Rev. Code Section 5705.41(D) requires certifying at the time of a commitment, which should precede the invoice date.

Compliance – Budgetary

1. We compared the total from the Amended *Official Certificate Estimated Resources and Balances* required by Ohio Rev. Code Sections 5705.28 (B) (2) and 5705.36(A)(1), to the amounts recorded in the Revenue Status Report for the General and Capital Improvement funds for the years ended December 31, 2009 and 2008. The amounts agreed
2. We scanned the appropriation measures adopted for 2009 and 2008 to determine whether, for the General and Capital Improvement 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 Sections 5705.28 (B) (2) and 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.28 B) (2), 5705.38 and 5705.40, to the amounts recorded in the Appropriation Status Report for 2009 and 2008 for the following funds: General Fund and Capital Improvement Funds. We found no exceptions.
4. Ohio Rev. Code Section 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 the Capital Project Funds for the years ended December 31, 2009 and 2008. We found no exceptions.
5. Ohio Rev. Code Sections 5705.28(B) (2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2009 and 2008 the General and the Capital Project Funds, as recorded in the Appropriation Status Report. We found no exceptions.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Payment Register Detail report for the years ended December 31, 2009 and 2008 for procurements requiring competitive bidding. Competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law [Sections 713.23(D) and 307.86].

We identified two projects exceeding \$25,000, subject to Ohio Rev. Code Sections 713.23(D) and 307.86. For these projects, we noted that the Board advertised the project in a local newspaper, and selected the lowest and best bidders.

2. For the projects described in step 1 above, we read the contract and noted it required the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. The contract included the Ohio Department of Commerce's schedule of prevailing rates, and also required the contractor to incorporate the prevailing wage requirements into its subcontracts.

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 and those charged with governance and the Auditor of State 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 "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

July 20, 2010



Mary Taylor, CPA
Auditor of State

PORTAGE COUNTY PARK DISTRICT

PORTAGE 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
AUGUST 24, 2010**