



Dave Yost • Auditor of State



MUSKINGUM VALLEY PARK DISTRICT  
MUSKINGUM COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures .....	1

**This page intentionally left blank.**



# Dave Yost • Auditor of State

## 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, 2012 and 2011, 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 and Investments

1. With the exception of a STAR Ohio account, Muskingum County is 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, 2012 annual financial report to the balances reported in Muskingum County's accounting records. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Muskingum County Detail Fund Report, plus amounts deposited in a STAR Ohio account by the District, to the December 31, 2010 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2012 beginning fund balances recorded in the Summary Fund Report to the December 31, 2011 balances in the Detail Fund Report. We found no exceptions.
3. We agreed the totals per the 2012 Summary Fund Report and the 2011 Detail Fund Report to the 2012 and 2011 Cash Basis Annual Financial Report. The amounts agreed.
4. We confirmed the December 31, 2012 STAR Ohio account balance with STAR Ohio. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2012 Cash Basis Annual Financial Report without exception.

### **Cash and Investments (Continued)**

5. We tested investments held at December 31, 2012 and December 31, 2011 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

### **Intergovernmental and Other Confirmable Cash Receipts**

1. We tested local government funding receipts for 2012 and 2011 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 expenditure report for the District for 2012 and 2011.
  - a. We compared the amount from the above reports to the amount recorded in the Detail Revenue Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper funds. 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 Ohio Department of Natural Resources to the District during 2012 and 2011 to supporting documentation. We found no exceptions. Additionally, we compared the amounts paid from the Rogge Foundation PNC Account to the District during 2011 to supporting documentation. 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. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management, and scanned the Detail Revenue Report and Detail Expense Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issuances, nor any debt payment activity during 2012 or 2011.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for the only employee from 2012 and one payroll check for the two employees from 2011 from the Payroll Warrant Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Warrant Register to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
  - b. We determined whether the fund and account code to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.

**Payroll Cash Disbursements (Continued)**

2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2012 to determine whether remittances were timely charged by the fiscal agent (Muskingum County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2012. We noted 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	1/31/13	12/19/12	\$273.39	\$273.39
State income taxes	1/15/13	12/19/12	\$27.69	\$27.69
City of Zanesville income taxes	1/31/13	12/21/12	\$23.81	\$23.81
OPERS retirement	1/30/13	1/11/13	\$1,046.37	\$1,046.37

3. We recomputed the only one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Warrant Register:
  - a. Accumulated leave records.
  - b. The employee's pay rate in effect as of the termination date.
  - c. The District's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

**Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Detail Expense Report for the year ended December 31, 2012 and ten from the year ended December 31, 2011 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 voucher package 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.
- 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 no exceptions.

**Compliance – Budgetary**

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Sections 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, 2012 and 2011. The amounts agreed.
2. We scanned the appropriation measures adopted for 2012 and 2011 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 Sections 5705.28(B)(2) 5705.38(C). We found no exceptions.

**Compliance – Budgetary (Continued)**

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 Detail Expense Report for 2012 and 2011 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 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 Joe's Run Green Space Project funds for the years ended December 31, 2012 and 2011. We noted no funds for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 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, 2012 and 2011 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.

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.



**Dave Yost**  
Auditor of State

March 27, 2013



# 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  
APRIL 9, 2013**