



Mary Taylor, CPA
Auditor of State

**MEAD TOWNSHIP PARK DISTRICT
BELMONT COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mead Township Park District
Belmont County
536 West 42nd Street
Shadyside, Ohio 43947

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Mead Township Park District, Belmont 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, 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 tested the mathematical accuracy of the December 31, 2009 and December 31, 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2008 beginning balance recorded in the Check Register to the December 31, 2007 balance in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 cash balances reported in the Check Register. The amounts agreed.
4. We confirmed the December 31, 2009 bank account balances with the District's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2009 bank reconciliation without exception.
5. We selected five outstanding checks haphazardly from the December 31, 2009 bank reconciliation:
 - a. We traced each check to the debit appearing in the subsequent January bank statements. We found no exceptions.
 - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the County Auditor's Distribution Transaction Lists (DTL) from 2009 and five from 2008.
 - a. We compared the amount from the DTL to the amount recorded in the Receipts Ledger. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper account. We found no exceptions.
 - c. We determined whether the receipt was recorded in the proper year. We found no exceptions.
2. We confirmed the amount paid from the Wegee property sale to the District during 2009 in the amount of \$3,791 with the invoice received from the attorney of the buyer of the property. We found no exceptions, except noted in (a) below.
 - a. This receipt was not posted to the proper account. This receipt was posted to "Charges for Services" and should have been posted to the account "Sale of Fixed Assets". We recommend the Fiscal Officer utilize the chart of accounts from the Ohio Township Handbook (revised 2/2010) as a guide to assist in posting receipts to a proper account based on the source of the receipt.
 - b. We determined whether the receipt was recorded in the proper year. We found no exceptions.

Debt

1. We inquired of management, and scanned the Receipts Ledger and Appropriations Ledger for evidence of bonded or note debt issued during 2009 or 2008 or outstanding as of December 31, 2009 or 2008. All debt noted agreed to the summary we used in step 2.
2. We obtained a summary of the line-of-credit activity for 2009 and 2008 and agreed principal and interest payments from the related bank billings to debt service payments reported in the Appropriations Ledger. We also compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.
3. We agreed the amounts drawn down from the line-of-credit per the bank statements to amounts recorded in the Receipts Ledger. The amounts agreed.
4. For amounts drawn down on the open line-of-credit during 2009 and 2008, we inspected the minute record, noting the District was using the proceeds to build a concession stand and establish a walking trail at Mead Township Park. We scanned the Appropriations Ledger and noted the District was establishing a walking trail at the Park during 2009 and built a concession stand at the Park in 2008.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the District's only employee from 2009 and one payroll check for the District's only employee from 2008 from the Appropriations Ledger and determined whether the following information in the minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name.
 - b. Authorized salary or pay rate.
 - c. Retirement system participation and payroll withholding.
 - d. Federal income tax withholding authorization and withholding.

We found no exceptions related to steps a. – d. above.

Payroll Cash Disbursements (Continued)

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the salary amount used in computing gross pay to supporting documentation (legislatively approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the Appropriations Ledger. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2009 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	1/31/10	1/13/10	\$13.05	\$13.05
OPERS retirement (withholding plus employee share)	1/30/10	1/13/10	\$15.00	\$15.00

Non-Payroll Cash Disbursements

1. For the Appropriations Ledger, we refooted checks recorded as disbursements for "contracts," and checks recorded as "other" for 2009. We found no exceptions.
2. We agreed total disbursements (non-payroll and payroll) from the Appropriations Ledger for the years ended December 31, 2009 and 2008 to the total disbursements recorded in the check register. We found no exceptions.
3. We haphazardly selected ten disbursements from the Appropriations Ledger 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 Appropriations Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a proper account. We found no exceptions.
 - d. We found eight instances where the certification date was after the vendor invoice date. Ohio Rev. Code Sections 5705.28(B)(2) and 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 of Estimated Resources* required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Receipts Ledger for the years ended December 31, 2009 and 2008. The amounts on the *Certificate* were not recorded in the Receipts Ledger. The Fiscal Officer should post in the Receipts Ledger amounts per the *Amended Official Certificate of Estimated Resources*. By not recording estimated receipts in the Receipts Ledger, the Fiscal Officer may not be providing adequate information to the Trustees for budgeting and monitoring purposes.

Compliance – Budgetary (Continued)

2. We scanned the appropriation measures adopted for 2009 and 2008 to determine whether 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 Appropriations Ledger for 2009 and 2008. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriations Ledger.
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 years ended December 31, 2009 and 2008. We noted that appropriations for 2009 and 2008 exceeded estimated revenue by \$2,611 and \$2,123, respectively, contrary to Ohio Rev. Code Section 5705.28(B)(2)(c). The Trustees should not pass appropriations exceeding estimated revenue. Allowing this to occur could cause the District to incur a deficit.
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, 2009 and 2008 as recorded in the Appropriations Ledger. We noted expenditures did not exceed appropriations in 2009. In 2008, we noted that expenditures exceeded total appropriations by \$1,353, contrary to Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B). The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary, and if resources are available.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Appropriations Ledger for the years ended December 31, 2009 and 2008 for procurements requiring competitive bidding under Article IX of the Districts Bylaws, adopted pursuant to Ohio Rev. Code Section 1545.09(A), which states in procuring any goods, the Board shall contract as a contracting authority under Section 307.86 to 307.91 of the Ohio Revised Code, to the same extent and with the same limitations as a Board of County Commissioners. The above noted sections require competitive bidding for purchases of goods exceeding \$25,000.

We identified no purchases subject to the aforementioned bidding requirements.

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 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

June 25, 2010



Mary Taylor, CPA
Auditor of State

MEAD TOWNSHIP PARK DISTRICT

BELMONT 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
JULY 27, 2010