



Dave Yost • Auditor of State



**GUERNSEY COUNTY PARK DISTRICT  
GUERNSEY COUNTY**

**TABLE OF CONTENTS**

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

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Park Commissioners  
Guernsey County Park District  
627 Wheeling Avenue, Suite 300  
Cambridge, Ohio 43725

We have performed the procedures enumerated below, with which the Board of Park Commissioners and the management of the Guernsey County Park District, Guernsey 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, 2011 and 2010, 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 agreed the January 1, 2010 beginning fund balances recorded in Guernsey County's Budget Report for the Y27 Guernsey County Park District Fund to the December 31, 2009 balances in documentation in the prior year agreed-upon procedures working papers. We found no exceptions.
2. We agreed the December 31, 2011 and 2010 ending balances recorded in Guernsey County's Budget Report for the Y27 Guernsey County Park District Fund to the annual financial reports prepared by the District. The amounts agreed.

### Intergovernmental Cash Receipts

We confirmed the amounts paid (transferred) from the Guernsey County Commissioners to the District during 2011 and 2010.

- a. We determined whether these receipts were allocated to the proper fund. 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, 2009.
2. We noted no new debt issuances, nor any debt payment activity during 2011 or 2010.

### **Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Guernsey County Transaction History Report for the year ended December 31, 2011 and ten from the year ended 2010 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 Guernsey County Transaction History Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. 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 *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Guernsey County Transaction History Report for the years ended December 31, 2011 and 2010. The amounts agreed.
2. 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 Guernsey County Budget Report for 2011 and 2010. The amounts agreed.
3. 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, 2011 and 2010. We noted no instances for which appropriations exceeded estimated revenue.
4. 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, 2011 and 2010, as recorded in the Guernsey County Budget Report. We noted no instances for which expenditures exceeded appropriations.

### **Compliance – Contracts & Expenditures**

We inquired of management and scanned the Guernsey County Transaction History Report for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding. The Board's original by-laws and the new by-laws created under Resolution 2010-1, as adopted on July 6, 2010, did not address competitive bidding. We recommend the Board adopt rules or amend their bylaws to address this contracting requirement.

**Officials' Response:** We did not receive a response from Officials to the exception reported above.

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.

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

**Dave Yost**  
Auditor of State

March 22, 2012







# Dave Yost • Auditor of State

**GUERNSEY PARK DISTRICT**

**GUERNSEY 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 5, 2012**