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**MONROE COUNTY SOIL AND WATER CONSERVATION DISTRICT
MONROE COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Monroe County Soil and Water Conservation District
Monroe County
117 North Main Street, 3rd Floor
Woodsfield, Ohio 43793

We have performed the procedures enumerated below, with which the Board of Supervisors (the Board) and the management of the Monroe County Soil and Water Conservation District, Monroe 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 through 2015, 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 followed 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.

Depository Balances, Investments and Fund Balances

We applied the following procedures to each *Cash Basis Annual Financial Report* (the Reports) for the fiscal years ending December 31, 2011 through December 31, 2015:

1. We footed and cross-footed the amounts on pages 3A and 3B of the Reports, and compared the *Fund Cash Balances, December 31* to the *Fund Balances* on page 2. The amounts agreed.
2. We tested the mathematical accuracy of the reconciliation on page 2. We found no exceptions.
3. We agreed the January 1 and December 31 fund cash balances reported in the District's General Ledger to the corresponding *Fund Cash Balances* on page 3B of the Reports. At December 31, 2015, the General Ledger had a fund cash balance of \$86,451 in the District Fund and the amount reported on the page 3B of the Reports was \$87,560. This resulted in a variance of \$1,109.

We also applied the following procedures to the *Subtotals* and *Totals* reported on page 2 of the December 31, 2015 Report:

4. We confirmed the December 31 bank account depository balances for the District Fund with the District's financial institutions. The balances agreed.
5. We compared the December 31 Special Fund depository balance from the *Report* to the amount reported in the Year End Fund Report. We found no exceptions.

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Depository Balances, Investments and Fund Balances (Continued)

6. For the checks comprising the Outstanding Checks, we applied the following procedures:
 - a. We footed the supporting outstanding check list and compared it to the Totals on the Report. We found no exceptions.
 - b. We traced each check to the subsequent January and February bank statements. We found no exceptions.
 - c. We traced the amounts and dates of each check to the General Ledger, to determine the check was recorded for the same amount and dated and recorded prior to December 31. We noted no exceptions.

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

Property Taxes Cash Receipts

We applied the following procedure as of or for the years ended December 31, 2011 through 2015:

1. We selected one property tax receipt each year from the General Ledger:

2. We traced the gross receipts from the General Ledger to the County settlement sheets. We noted receipts were posted at net instead of gross.

Intergovernmental Cash Receipts

We applied the following procedure for the years ended December 31, 2011 through December 31, 2015:

We agreed the total of the receipts from the State Distribution Transaction Lists (DTL) and the total of the receipts from the County Auditor's Revenue History Report to the total amounts recorded in the respective receipt classification in the Special Fund in the General Ledger Trial Balance. The amounts agreed.

All Other Cash Receipts

We haphazardly selected 10 other cash receipts from the year ended December 31, 2015 and five other cash receipts from each of the years ended 2011 through 2014 recorded in the duplicate cash receipts book and determined whether the:

1. Receipt amount agreed to the amount recorded in the General Ledger. The amounts agreed.
2. Amount charged complied with rates in force during the period, if applicable. We found no exceptions.
3. Receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2015 and one payroll check for two employees for each of the years ended December 31, 2011 through 2014 from the Pay Register Report and:

Payroll Cash Disbursements (Continued)

- a. We compared the hours and pay rate, or salary recorded in the Pay Register Report to supporting documentation (timesheet). We found no exceptions.
 - b. We determined whether salaries and benefits were paid only from the *Special Fund*, as required by the SWCD Administrative Handbook Chapter 5. We noted no exceptions.
 - c. We determined whether the check was classified as *salaries*. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For the employees tested in step 1 from 2015, we determined whether the following information in the employees' personnel files and minute record was consistent with the information used to compute gross and net pay related to the check:
- a. Name;
 - b. Authorized salary or pay rate;
 - c. Retirement system participation and payroll withholding;
 - d. Federal, State & Local income tax withholding authorization and withholding; and
 - e. Any other deduction authorizations (deferred compensation, etc.).

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

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) occurring between January 1, 2011 and December 31, 2015, and agreed the computation to the amount paid as recorded in the Pay Register Report:
- a. Accumulated leave records;
 - b. The employee's pay rate in effect as of the termination date; and
 - 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 five disbursements from the *Special Fund* and five disbursements from the *District Fund* from the General Ledger for the year ended December 31, 2015 and two from the *Special Fund* and three from the *District Fund* for each of the years ended 2011 through 2014 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. For *District Fund* disbursements, we determined whether:
 - i. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the similar data recorded in the General Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
 - ii. The payment was posted to a fund consistent with the purpose for which the fund's cash can be used. We found no exceptions.
- c. For *Special Fund* disbursements, we determined whether:
 - i. The payee name and amount recorded on the voucher submitted to the County Auditor agreed to the payee name and amount recorded in the General Ledger and Appropriation History Report. We found no exceptions.
 - ii. The names and amounts on the voucher agreed to supporting invoices. We found no exceptions.
 - iii. The voucher was signed by the Program Director and approved by a majority of the Board of Supervisors. We found no exceptions.

2015 Special Fund Budgetary Compliance

1. The Soil and Water Conservation District levies property taxes and is therefore exempt from budgetary requirements.
2. We scanned the Annual Cash Basis Financial Report for the year ended December 31, 2015 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. We noted no funds having a negative cash fund balance.

2015 Compliance – Contracts & Expenditures

We inquired of management and scanned the General Ledger for the year ended December 31, 2015 to determine if the District purchased equipment and services allowed by Ohio Rev. Code § 1515.09 or purchased goods or services allowed by Ohio Rev. Code § 1515.08(H)(1) whose cost, other than personal service compensation or office space rent, exceeded \$50,000. We noted no purchases exceeding \$50,000.

2015 Other Compliance

Ohio Rev. Code § 117.38 requires Districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We reviewed the HINKLE system and noted the District filed their financial information within the allotted timeframe for the year ended December 31, 2015.

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
Columbus, Ohio

November 21, 2016



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MONROE COUNTY SOIL AND WATER CONSERVATION DISTRICT

MONROE 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
DECEMBER 13, 2016**