



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

Erie MetroParks  
Erie County  
3910 Perkins Avenue  
Huron, Ohio 44839-1059

We have performed the procedures enumerated below, which were agreed to by the Board of Park Commissioners and the management of Erie MetroParks, Erie County, Ohio (the MetroPark), on the receipts, disbursements and balances recorded in the MetroPark's cash-basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the MetroPark. The MetroPark is responsible for the receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the MetroPark. 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. We recalculated the December 31, 2020 and December 31, 2019 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2019 beginning fund balance recorded in the Proof of Cash and Fund Balance Report to the December 31, 2018 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2020 beginning fund balance recorded in the Proof of Cash and Fund Balance Report to the December 31, 2019 balance in the Proof of Cash and Fund Balance Report. We found no exceptions.
3. We agreed the total per the bank reconciliations to the December 31, 2020 and 2019 fund cash balance reported in the Proof of Cash and Fund Balance Report and the financial statements filed by the MetroPark in the Hinkle system. The amounts agreed.
4. We confirmed the December 31, 2020 bank account balances with the MetroPark's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2020 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2020 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the Cash Disbursement Journal Report and determined the debits were dated prior to December 31. There were no exceptions.
6. We traced interbank account transfers occurring in December of 2020 and 2019 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at December 31, 2020 and December 31, 2019 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.

#### **Property Taxes and Intergovernmental Cash Receipts**

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, the State Distribution Transaction Lists (DTL), and the Erie County Local Government Confirmations from 2020 and a total of five from 2019:
  - a. We compared the amounts from the above said reports to the amount recorded in the 2020 General Journal Report and the 2019 Cash Receipt Journal Report. The amounts agreed.
  - b. We inspected the 2020 General Journal Report and the 2019 Cash Receipt Journal Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the 2020 General Journal Report and the 2019 Cash Receipt Journal Report to determine whether it included two real estate tax receipts for 2020 and 2019. The 2020 General Journal Report and the 2019 Cash Receipt Journal Report included the proper number of tax receipts for each year.

#### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2018.
2. We inquired of management, and inspected the 2020 General Journal Report, the 2019 Cash Receipt Journal Report, and the Cash Disbursements Journal Report for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. There were no new debt issuances, nor any debt payment activity during 2020 or 2019.

#### **Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the Payroll Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Detail Report to supporting documentation (timecard, legislatively-approved rate or salary).
    - i. We inspected the employee's personnel files for the retirement system, federal, state, and local income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check.We found no exceptions.

- b. We inspected the account code to which the check was posted to determine the posting was allowable based on the employee's duties as documented in the employee's personnel files. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2020 to confirm whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2020. 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 and Medicare	February 1, 2021	December 23, 2020	\$2,593	\$2,593
State income taxes	January 15, 2021	December 23, 2020	517	517
Village of Milan income tax	February 1, 2021	December 23, 2020	13	13
City of Sandusky income tax	February 1, 2021	December 23, 2020	92	92
OPERS retirement	February 1, 2021	January 15, 2021	12,551	12,551

**Non-Payroll Cash Disbursements**

We selected ten disbursements from the Cash Disbursement Journal for the year ended December 31, 2020 and ten from the year ended December 31, 2019 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 Cash Disbursement Journal and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The Deputy Director certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

**Compliance - Budgetary**

- 1. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2020 and 2019. There were no instances in which expenditures exceeded appropriations.
- 2. We inspected the Proof of Cash and Fund Balance Report for the years ended December 31, 2020 and 2019 for negative cash fund balances. Ohio Rev. Code Section 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 instances of the General Fund having a negative cash fund balance.

## Sunshine Law Compliance

1. We obtained and inspected the MetroPark's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code Sections 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected five public records requests from the engagement period and inspected each request to determine the following:
  - a. The MetroPark was compliant and responded to the request in accordance with its adopted policy as required by Ohio Rev. Code Section 149.43(B)(1). We found no exceptions.
  - b. The MetroPark did not have any denied public records requests during the engagement period.
  - c. The MetroPark did not have any public records requests with redactions during the engagement period.
3. We inquired whether the MetroPark had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code Section 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code Section 149.43(E)(2). We found no exceptions.
5. We inspected the MetroPark's policy manual and determined the Public Records Policy was included as required by Ohio Rev. Code Section 149.43(E)(2). We found no exceptions.
6. We observed that the MetroPark's poster describing its Public Records Policy was displayed conspicuously in all branches of the MetroPark as required by Ohio Rev. Code Section 149.43(E)(2). We found no exceptions.
7. We selected all applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission and the review of the schedules. This was required by Ohio Rev. Code Section 149.412. (Note: the records retention schedule is not the same policy as the Public Records Policy.) We found no exceptions.
8. We inquired with MetroPark management and determined that the MetroPark did not have any elected officials subject to the public records training requirements during the engagement period as required by Ohio Rev. Code Sections 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the MetroPark notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code Section 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code Section 121.22(C) and determined whether they were:
  - a. Prepared - a file is created following the date of the meeting.
  - b. Filed - placed with similar documents in an organized manner.
  - c. Maintained - retained, at a minimum, for the engagement period.
  - d. Open to public inspection - available for public viewing or request.We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code Section 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

### Other Compliance

1. Ohio Rev. Code Section 117.38 requires these MetroPark to file its financial information in the Hinkle system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle system. We confirmed the MetroPark filed its complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2020 and 2019 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we obtained:
  - copies of existing internal control policies,
  - a list(s) of authorized users, and
  - a list of all credit card account transactions.
  - a. We inspected the established policy obtained above and determined it is:
    - i. in compliance with the HB 312 statutory requirements, and
    - ii. implemented by the entity.We found no exceptions.
  - b. We selected one credit card transaction from five credit card accounts each year for testing. For selected transactions we inspected documentation to determine that:
    - i. Use was by an authorized user within the guidelines established in the policy, and
    - ii. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
  - c. We selected one credit card statement from five credit card accounts each year for testing. For selected statements we inspected documentation to determine that:
    - i. No unpaid beginning balance was carried forward to the current billing cycle,
    - ii. Ending statement balance was paid in full, and
    - iii. Statement contained no interest or late fees.We found no exceptions.

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*. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the *American Institute of Certified Public Accountants*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the MetroPark's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the MetroPark's receipts, disbursements and balances recorded in its cash-basis accounting records for the years ended December 31, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 14, 2021



# OHIO AUDITOR OF STATE KEITH FABER



**ERIE METROPARKS**

**ERIE COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 6/1/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)