

**LICKING PARK DISTRICT
LICKING COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

**Wilson, Phillips & Agin, CPA's, Inc.
1100 Brandywine Blvd. Building G
Zanesville, Ohio 43701**

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of Trustees
Licking Park District
P.O. Box 590
4309 Lancaster Road
Granville, Ohio 43023

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Licking Park District, Licking County, prepared by Wilson, Phillips & Agin, CPA's, Inc., for the period January 1, 2019 through December 31, 2020. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Licking Park District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2021

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WILSON, PHILLIPS & AGIN, CPA'S, INC.
1100 BRANDYWINE BLVD. BUILDING G
ZANESVILLE, OHIO 43701

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Licking Park District
Licking County
P.O. Box 590
4309 Lancaster Road
Granville, Ohio 43023

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Licking Park District, Licking County, Ohio (the District) and the Auditor of State, on the receipts, disbursements and balances recorded in the Districts 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 District. The District 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 District. 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. Licking County is custodian for the District's deposits, 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, 2020 annual financial report to the balances reported in Licking County's accounting records. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the Statement of Cash Position Report to the December 31, 2018 balances in the prior year agreed upon procedures documentation. We found no exceptions. We also agreed the January 1, 2020 beginning fund balances recorded in the Statement of Cash Position Report to the December 31, 2019 balances in the Annual Report. We found no exceptions.

Property taxes, Intergovernmental and Other Confirmable Cash receipts

1. We selected all receipts from the *Statement of Semiannual Apportionment of Taxes* from 2020 and all from 2019:
 - a. We compared the amounts from the above said report to the amount recorded in the Revenue Report Ledger. The amounts agreed.
 - b. We inspected the Revenue Receipts Ledger to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Revenue Receipts Ledger to determine whether the receipts was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Revenue Receipts Ledger to determine whether it included two real estate tax receipts for 2020 and 2019. The Revenue Receipts Ledger 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 Revenue Receipts Register and Payment Register 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 Ledger Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Ledger Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account code(s) to which the check was posted to determine the posting was allowable based on the employee's duties as documented in the employees' 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 determine whether remittances were timely charged by the fiscal agent (Licking County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2020. We found the following:

Withholding (plus employer share Where applicable)	Due Date	Date Paid	Amount W/H	Amount
Federal Income Taxes	January 31, 2021	December 18, 2020	\$ 1,938.78	\$ 1,938.78
State Income Taxes	January 15, 2021	December 18, 2020	590.56	590.56
School District Tax	January 31, 2021	December 18, 2020	154.08	154.08
OPERS Retirement	January 31, 2021	December 18, 2020	2,846.72	2,846.72

Non-payroll Cash Disbursements

1. We selected a sample (agreed upon) of 10 disbursements from the Audit Trail Report for the year ended December 31, 2020 and 10 from the year ended 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 Audit Trail 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 Section 5705.41(D). We no exceptions.

Compliance-Budgetary

1. Ohio Revised Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (ORC Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2020 and 2019 for the General Fund, LP Grant Fund and the Bike Path Fund, as recorded in the Audit Trail Report. There were no funds for which expenditures exceeded appropriations.

2. We inspected the 2020 and 2019 Revenue Report and Expense Report for evidence of interfund transfers exceeding \$5,000 which Ohio Revised Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Statement of Cash Position for the years ended December 31, 2020 and 2019 for negative cash fund balance. Ohio Revised Code Section 5701.10(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. No funds had a negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with ORC Section 149.43(E)(2) 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 inquired with District management and determined that the District did not have any completed public record requests during the engagement period.
3. We inquired whether the District has a records retention policy, and observed that it is readily available to the public as required by ORC 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 ORC Section 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by ORC Section 149.43(E)(2). We found no exceptions.
6. We observed the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by ORC Section 149.43(E)(2). We found no exceptions.
7. We inquired with the District's management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual training certificates and determined whether each elected official in accordance with ORC Section 149.32(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office. We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period are to be held as required by ORC Section 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with ORC 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 inspections – available for public viewing or request.We found no exceptions.

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

Other Compliance

- Ohio Revised Code Section 117.38 requires these district's to file their 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 District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for years ended December 31, 2020 and 2019 in the Hinkle system. There were no exceptions.
- For all credit card accounts we obtained:
 - Copies of existing internal control policies,
 - a list of authorized users, and
 - a list of all credit card account transactions.
 - We inspected the established policy obtained above and determined it is:
 - in compliance with the HB 312 statutory requirements, and
 - implemented by the entity.

We found no exceptions.
 - We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - Use was by an authorized user within the guidelines established in the policy, and
 - Each transaction was supported with original invoices and for a proper public purpose.

We found no exceptions.
 - We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - No unpaid beginning balance was carried forward to the current billing cycle,
 - Ending statement balance was paid in full, and
 - 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*. 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 District'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 District's receipts, disbursements and balances recorded in their 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.

OHIO AUDITOR OF STATE KEITH FABER



LICKING PARK DISTRICT

LICKING 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 8/10/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov