



OHIO AUDITOR OF STATE  
**KEITH FABER**





**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

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**TITLE**

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REGULAR AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2021

SINGLE AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2020





**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2021**



**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

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## INDEPENDENT AUDITOR’S REPORT

Ashtabula County Metroparks  
Ashtabula County  
91 North Chestnut Street  
Jefferson, Ohio 44047

To the Board of Commissioners:

### ***Report on the Audit of the Financial Statements***

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of the Ashtabula County Metroparks, Ashtabula County, Ohio (the Metroparks), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2021, and the related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Metroparks, as of December 31, 2021, or the changes in financial position thereof for the year then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Metroparks, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the financial statements are prepared by the Metroparks on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Emphasis of Matter***

As discussed in Note 10 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Metroparks. We did not modify our opinion regarding this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Metroparks ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Metroparks internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Metroparks ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of the Metroparks internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Metroparks internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Metroparks internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 31, 2022

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**Ashtabula County Metroparks**  
*Ashtabula County, Ohio*  
**Combined Statement of Receipts, Disbursements**  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
**For the Year Ended December 31, 2021**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property Taxes	\$928,425		\$928,425
Intergovernmental Revenue	605,567	178,429	783,996
Charges for Services	40,712		40,712
Fines, Licenses and Permits	2,440		2,440
Earnings on Investments	1,175		1,175
Miscellaneous Revenue	21,724		21,724
<i>Total Cash Receipts</i>	<u>1,600,043</u>	<u>178,429</u>	<u>1,778,472</u>
<b>Cash Disbursements</b>			
Salaries and Benefits	297,223		297,223
Supplies and Advertising	14,024		14,024
Training	1,738		1,738
Contract Services and Repairs	1,013,608		1,013,608
Capital Outlay	13,713	197,429	211,142
Liability Insurance	35,976		35,976
Taxes, Levies & Assessments	24,005		24,005
Utilities	9,373		9,373
Legal Fees	9,470		9,470
Rent/Lease	11,040		11,040
Grant Expenses	139,327		139,327
<i>Total Cash Disbursements</i>	<u>1,569,497</u>	<u>197,429</u>	<u>1,766,926</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>30,546</u>	<u>(19,000)</u>	<u>11,546</u>
<i>Net Change in Fund Cash Balances</i>	30,546	(19,000)	11,546
<i>Fund Cash Balances, January 1</i>	<u>1,347,570</u>	<u>143,952</u>	<u>1,491,522</u>
<i>Fund Cash Balances, December 31</i>	<u>\$1,378,116</u>	<u>\$124,952</u>	<u>\$1,503,068</u>

*See accompanying notes to the basic financial statements*

**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 1 – Reporting Entity**

**Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Ashtabula County Metroparks, as a body corporate and politic. The probate judge of Ashtabula County appoints, to three year terms, a five-member uncompensated Board of Commissioners to govern the Metroparks. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve, protect and promote the use of these assets conducive to the general welfare of Ashtabula County.

As a separate political entity, the Metroparks operates autonomously from the government of Ashtabula County. However, the Revised Code charges the county auditor and county treasurer to serve in similar capacities for the Metroparks. Beginning January 1, 2022, the Metroparks chose to become its own fiscal agent.

The Metroparks management believes these financial statements present all activities for which the Metroparks is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Metroparks financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

**Deposit and Investments**

As required by Ohio Revised Code, the County Treasurer is custodian for the Metroparks's cash.

The County's cash and investment pool holds the Metropark's assets, valued at the County Treasurer's reported carrying amount.

**Fund Accounting**

The Metroparks uses fund accounting to segregate cash and investments that are restricted as to use. The Metroparks classifies its funds into the following types:

**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Metroparks had the following significant Special Revenue Funds:

*Camp Peet* – This fund received money to improve and maintain the Metro Parks future acquisition of property commonly known as Camp Peet. This fund was established as a result of the Clara D. Peet Trust being dissolved and property entrusted to Ashtabula County Metroparks. This special account is to be used exclusively for maintaining, upgrading and improving Camp Peet for outdoor use thereby fulfilling Clara D. Peet's intentions and purpose of protecting the natural state of the property as stipulated in the Conservation Easement to Ohio Department of Natural Resources Vol. 405 Page 1302. The conservation of the property for potential use may include supervised group camping, fishing, hiking, birding, nature trails, canoeing/kayaking, education, and other acceptable outdoor activities for adults and youth alike pursuant to the Ashtabula County Common Pleas case number 42240 Judgement Entry dated November 18, 2015.

*Restricted Grant Fund* – This fund accounts for the Restricted Grants received by the Metroparks.

**Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Metroparks Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources and amendments thereto.

**Encumbrances** The Ohio Revised Code requires the Metroparks to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2021 budgetary activity appears in Note 4.

**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Metroparks must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Metroparks classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** The Board can *commit* amounts via formal action (resolution). The Metroparks must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a Metroparks official delegated that authority by resolution, or by State Statute.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Metroparks applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Property, Plant, and Equipment**

The Metroparks records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**Note 3 – Compliance**

Contrary to Ohio law, the following funds total appropriations exceeded the total of the estimated revenue available for expenditure for the year ended December 31, 2021:

<b>Fund</b>	<b><u>Board Approved</u> <u>Appropriations</u></b>	<b><u>Estimated</u> <u>Resources</u></b>	<b><u>Variance</u></b>
9402 – General Fund	\$3,793,261	\$2,992,258	(\$801,003)
9404 – Restricted Grant	\$1,650,508	\$988,141	(\$988,141)



**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

**Note 4 – Budgetary Activity**

Budgetary activity for the years ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,905,504	\$1,600,043	(\$305,461)
Special Revenue	631,855	178,429	(453,426)
Total	\$2,537,359	\$1,778,472	(\$758,887)

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,793,261	\$1,583,945	\$2,209,316
Special Revenue	1,650,508	197,429	1,453,079
Total	\$5,443,769	\$1,781,374	\$3,662,395

**Note 5 – Defined Pension Benefit Plans**

The Metroparks employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan benefits, which include postretirement healthcare and survivor and disability benefits.

Contribution rates are also prescribed by the Ohio Revised Code. For 2021, OPERS members contributed 10.0 percent of their gross salaries. The Metroparks contributed an amount equal to 14.0 percent, of participants' gross salaries. The Metroparks has paid all contributions required through December 31, 2021.

**Note 6 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

**Note 7 – Risk Management**

The Metroparks is exposed to various risks of property and casualty losses, and injuries to its employee. The Metroparks insures against injuries to the employee through the Ohio Bureau of Workers' Compensation. The Metroparks has also obtained commercial comprehensive property and general liability, errors and omissions insurance and surety bonds for the Commissioners.

**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 8 – Property Taxes**

On November 4, 2014, the Citizens of Ashtabula County passed a half-mill, five-year levy “for the purpose of providing, maintaining, operating and improving parks and recreation.” December 31, 2016 was the first year for which levy revenue was received and accordingly accounted for in Fund 9402 of the Metroparks as: Property Taxes – Levy. For the year ended December 31, 2021, total revenues of \$928,425 consist of \$894,496 of Real Estate Tax collections, \$33,929 of Manufactured Home Tax and Intergovernmental Receipts from the State of Ohio representing Homestead reduction reimbursement. The County is responsible for assessing property, billing, collecting, and distributing all property taxes on behalf of the Metroparks.

**Note 9 – Fund Balances**

Included in fund balance are amounts the Metroparks cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	\$14,448	\$0	\$14,448
Total	\$14,448	\$0	\$14,448

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 10 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Metroparks. In addition, the impact on the Metroparks future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Ashtabula County Metroparks  
Ashtabula County  
91 North Chestnut Street  
Jefferson, Ohio 44047

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2021 and the related notes to the financial statements of the Ashtabula County Metroparks, Ashtabula County, Ohio (the Metroparks) and have issued our report thereon dated August 31, 2022, wherein we noted the Metroparks followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Metroparks.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Metroparks internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Metroparks internal control. Accordingly, we do not express an opinion on the effectiveness of the Metroparks internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Metroparks financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Metroparks financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2021-001.

***Metroparks' Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Metroparks response to the finding identified in our audit and described in the accompanying schedule of findings. The Metroparks response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Metroparks internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Metroparks internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 31, 2022

**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2021**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**On-Behalf-Of Grants**

**FINDING NUMBER 2021-001**

NONCOMPLIANCE AND MATERIAL WEAKNESS

**Ohio Rev. Code § 5705.42** requires in part, when the state or any department, division, agency authority or unit thereof makes a grant or loan of money to any political subdivision of this state to aid in paying the cost of any program, activity, or function of such subdivision, the amount is deemed appropriated and shall be recorded by the subdivision.

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

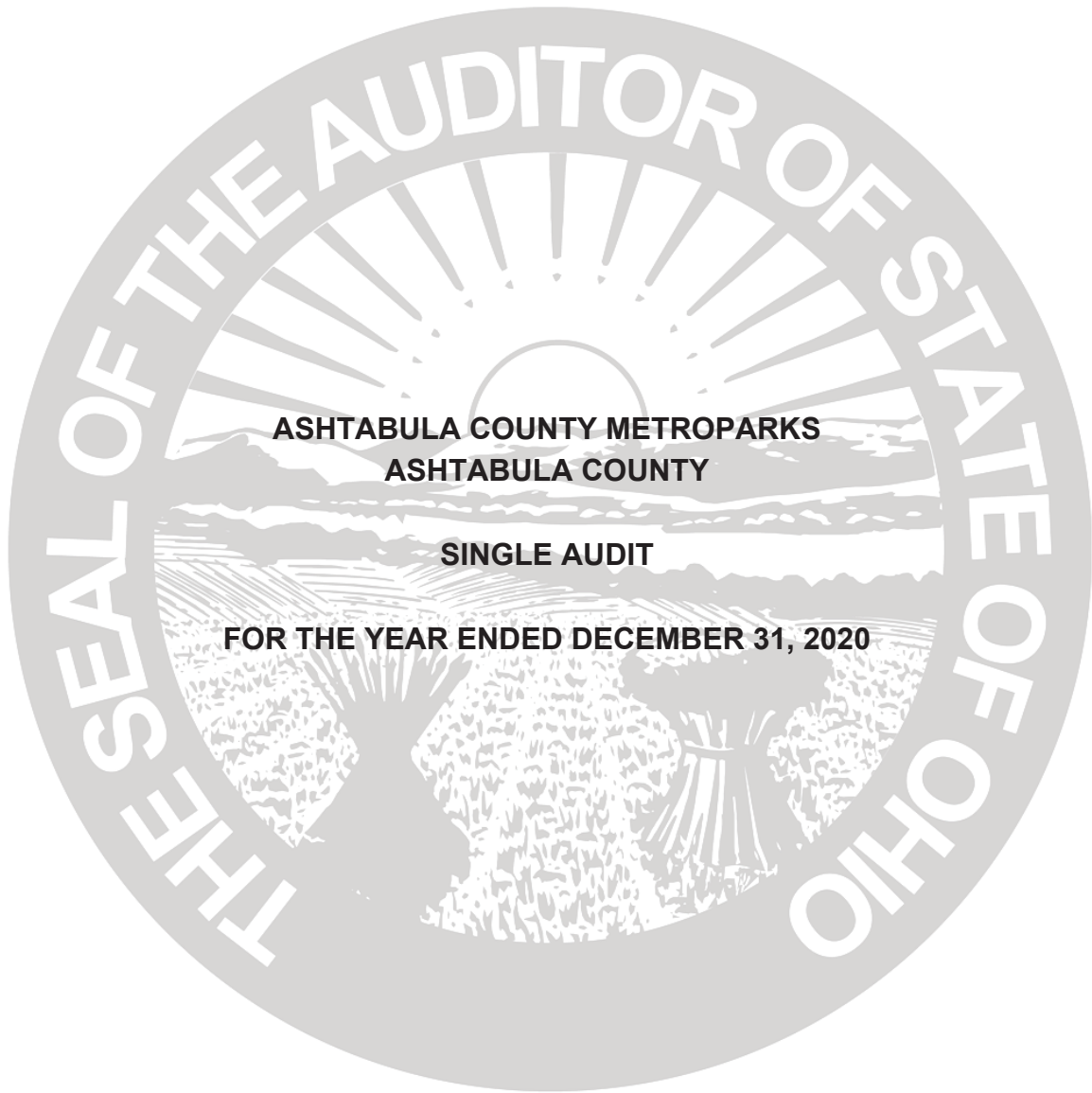
For the year ended December 31, 2021, Special Revenue Funds' intergovernmental receipts and contract services disbursements were each overstated by \$336,854 due to a \$178,428 double booking of an on-behalf-of Ohio Department of Transportation (ODOT) grant and a \$158,426 overstatement of a memo entry in the financial statements. These items were adjusted to the financial statements as agreed to by management.

The failure to accurately record revenues and expenditures can result in misstatements to the financial statements. The lack of accurate record keeping may prevent the Metroparks from receiving and depositing funds collected or due or expending money that is not available, appropriated or otherwise restricted all of which could result in potential misstatement of financial statement amounts.

The Metroparks should ensure on-behalf-of grants are recorded accurately in the financial statements as required.

**Officials' Response:** The Ashtabula County Metroparks acknowledge the finding number 2021-001. We have implemented internal controls which include multiple verification procedures. In addition to this, as of January 1, 2022, we began utilizing the Uniform Accounting Network (UAN) software. These added measures will minimize human error and provide financial transparency on future transactions.

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**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2020**





**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Ashtabula County Metroparks  
Ashtabula County  
91 North Chestnut Street  
Jefferson, Ohio 44047

To the Board of Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020, and related notes of the Ashtabula County Metroparks, Ashtabula County, Ohio (the Metroparks).

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Metroparks preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Metroparks internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the Metroparks prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Metroparks does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Metroparks, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020, and related notes of the Metroparks, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 9 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Metroparks. We did not modify our opinion regarding this matter.

***Other Matters***

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of the Metroparks internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Metroparks internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 31, 2022

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**Ashtabula County Metroparks**  
*Ashtabula County, Ohio*  
**Combined Statement of Receipts, Disbursements**  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
**For the Year Ended December 31, 2020**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property Taxes	\$897,706		\$897,706
Intergovernmental Revenue	208,313	1,438,702	1,647,015
Charges for Services	27,545		27,545
Fines, Licenses and Permits	1,153		1,153
Earnings on Investments	11,169		11,169
Miscellaneous Revenue	31,411		31,411
<i>Total Cash Receipts</i>	<u>1,177,297</u>	<u>1,438,702</u>	<u>2,615,999</u>
<b>Cash Disbursements</b>			
Salaries and Benefits	255,543		255,543
Supplies and Advertising	4,977		4,977
Training	750		750
Contract Services and Repairs	279,131		279,131
Capital Outlay	189,137	1,438,702	1,627,839
Liability Insurance	29,213		29,213
Taxes, Levies & Assessments	0		0
Utilities	12,225		12,225
Legal Fees	8,525		8,525
Rent/Lease	11,040		11,040
Grant Expenses	179,300		179,300
<i>Total Cash Disbursements</i>	<u>969,841</u>	<u>1,438,702</u>	<u>2,408,543</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>207,456</u>	<u>0</u>	<u>207,456</u>
<i>Net Change in Fund Cash Balances</i>	207,456	0	207,456
<i>Fund Cash Balances, January 1</i>	<u>1,140,114</u>	<u>143,952</u>	<u>1,284,066</u>
<i>Fund Cash Balances, December 31</i>	<u>\$1,347,570</u>	<u>\$143,952</u>	<u>\$1,491,522</u>

*See accompanying notes to the basic financial statements*

**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 1 – Reporting Entity**

**Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Ashtabula County Metroparks, as a body corporate and politic. The probate judge of Ashtabula County appoints, to three year terms, a five-member uncompensated Board of Commissioners to govern the Metroparks. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve, protect and promote the use of these assets conducive to the general welfare of Ashtabula County.

As a separate political entity, the Metroparks operates autonomously from the government of Ashtabula County. However, the Revised Code charges the county auditor and county treasurer to serve in similar capacities for the Metroparks.

The Metroparks management believes these financial statements present all activities for which the Metroparks is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Metroparks financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

**Deposit and Investments**

The County Treasurer is custodian for the Metroparks cash.

The County's cash and investment pool holds the Metroparks assets, valued at the County Treasurer's reported carrying amount.

**Fund Accounting**

The Metroparks uses fund accounting to segregate cash and investments that are restricted as to use. The Metroparks classifies its funds into the following types:



**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Metroparks had the following significant Special Revenue Funds:

*Camp Peet* – This fund received money to improve and maintain the Metro Parks future acquisition of property commonly known as Camp Peet. This fund was established as a result of the Clara D. Peet Trust being dissolved and property entrusted to Ashtabula County Metroparks. This special account is to be used exclusively for maintaining, upgrading and improving Camp Peet for outdoor use thereby fulfilling Clara D. Peet's intentions and purpose of protecting the natural state of the property as stipulated in the Conservation Easement to Ohio Department of Natural Resources Vol. 405 Page 1302. The conservation of the property for potential use may include supervised group camping, fishing, hiking, birding, nature trails, canoeing/kayaking, education, and other acceptable outdoor activities for adults and youth alike pursuant to the Ashtabula County Common Pleas case number 42240 Judgement Entry dated November 18, 2015.

*Restricted Grant Fund* – This fund accounts for the Restricted Grants received by the Metroparks.

**Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Metroparks Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources and amendments thereto.

**Encumbrances** The Ohio Revised Code requires the Metroparks to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2020 budgetary activity appears in Note 3.

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Metroparks must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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***Nonspendable*** The Metroparks classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** The Board can *commit* amounts via formal action (resolution). The Metroparks must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a Metroparks official delegated that authority by resolution, or by State Statute.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Metroparks applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Property, Plant, and Equipment**

The Metroparks records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**Note 3 – Budgetary Activity**

Budgetary activity for the years ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,809,803	\$1,177,297	(\$632,506)
Special Revenue	3,686,439	1,438,702	(2,247,737)
Total	\$5,496,242	\$2,615,999	(\$2,880,243)

**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,510,262	\$1,062,716	\$1,447,546
Special Revenue	3,686,439	1,439,202	2,247,237
Total	\$6,196,701	\$2,501,918	\$3,694,783

**Note 4 – Defined Benefit Pension Plans**

The Metroparks employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan benefits, which include postretirement healthcare and survivor and disability benefits.

Contribution rates are also prescribed by the Ohio Revised Code. For 2020, OPERS members contributed 10.0 percent of their gross salaries. The Metroparks contributed an amount equal to 14.0 percent, of participants’ gross salaries. The Metroparks has paid all contributions required through December 31, 2020.

**Note 5 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020.

**Note 6 – Risk Management**

The Metroparks is exposed to various risks of property and casualty losses, and injuries to its employee. The Metroparks insures against injuries to the employee through the Ohio Bureau of Workers’ Compensation. The Metroparks has also obtained commercial comprehensive property and general liability, errors and omissions insurance and surety bonds for the Commissioners.

**Note 7 – Property Taxes**

On November 4, 2014, the Citizens of Ashtabula County passed a half-mill, five-year levy “for the purpose of providing, maintaining, operating and improving parks and recreation.” December 31, 2016 was the first year for which levy revenue was received and accordingly accounted for in Fund 9402 of the Metroparks as: Property Taxes – Levy. For the year ended December 31, 2020, total revenues of \$897,706 consist of \$860,359 of Real Estate Tax collections, \$37,347 of Manufactured Home Tax and Intergovernmental Receipts from the State of Ohio representing Homestead reduction reimbursement. The County is responsible for assessing property, billing, collecting, and distributing all property taxes on behalf of the Metroparks.

**Ashtabula County Metroparks**  
*Ashtabula County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 8 – Fund Balances**

Included in fund balance are amounts the Metroparks cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	\$92,875	\$500	\$93,375
Total	\$92,875	\$500	\$93,375

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 9 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Metroparks. In addition, the impact on the Metroparks future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i></b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>			
<b>Federal Transit Administration</b>			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction			
North Shore Trail	20.205	PID 106710	\$ 1,002,436
<b>Total U. S. Department of Transportation</b>			<b><u>1,002,436</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 1,002,436</u></b>

*The accompanying notes to this schedule are an integral part of this schedule.*

**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Ashtabula County Metroparks (the Metroparks's) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Metroparks, it is not intended to and does not present the cash balances, receipts and disbursements by fund type of the Metroparks.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The Metroparks has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - MATCHING REQUIREMENTS**

Certain Federal programs require the Metroparks to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Metroparks has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Ashtabula County Metroparks  
Ashtabula County  
91 North Chestnut Street  
Jefferson, Ohio 44047

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020, and related notes of the Ashtabula County Metroparks, Ashtabula County, Ohio (the Metroparks) and have issued our report thereon dated August 31, 2022, wherein we noted the Metroparks followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Metroparks.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Metroparks internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Metroparks internal control. Accordingly, we have not opined on it.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Metroparks financial statements. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the Metroparks financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Metroparks internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Metroparks internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 31, 2022



# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Ashtabula County Metroparks  
Ashtabula County  
91 North Chestnut Street  
Jefferson, Ohio 44047

To the Board of Commissioners:

### ***Report on Compliance for the Major Federal Program***

We have audited Ashtabula County Metroparks (the Metroparks) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Ashtabula County Metropark's major federal program for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Metroparks major federal program.

### ***Management's Responsibility***

The Metroparks Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

### ***Auditor's Responsibility***

Our responsibility is to opine on the Metropark's compliance for the Metropark's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Metropark's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Metropark's major program. However, our audit does not provide a legal determination of the Metroparks compliance.

***Opinion on the Major Federal Program***

In our opinion, Ashtabula County Metroparks complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

***Report on Internal Control Over Compliance***

The Metroparks management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Metroparks internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Metroparks internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 31, 2022

**ASHTABULA COUNTY METROPARKS  
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2020**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Adverse – GAAP Basis Unmodified – Cash Regulatory Basis
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	AL# 20.205 – Highway Planning and Construction Cluster
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

# OHIO AUDITOR OF STATE KEITH FABER



**ASHTABULA COUNTY METROPARKS**

**ASHTABULA 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 9/13/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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