





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Park District of Ottawa County  
Ottawa County  
3979 East Knoll Crest Drive  
Port Clinton, Ohio 43452

We have performed the procedures enumerated below on the Park District of Ottawa County, Ottawa County, Ohio's (the District) receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2023 and 2022 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, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in its cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash

1. Ottawa County (the County) is the custodian for the District's deposits, and therefore the County's deposit and investment pool holds the District's assets. We confirmed the District's fund balance reported on its December 31, 2023 and December 31, 2022 YTD Fund Report to the balance reported in the County's accounting records. The amounts agreed.
2. We agreed the January 1, 2022 beginning fund balance in the YTD Fund Report for Year 2022 Month 1 to the December 31, 2021 balance in the YTD Fund Report for Year 2021 Month 12. We found no exceptions. We also agreed the January 1, 2023 beginning fund balance recorded in the YTD Fund Report for Year 2023 Month 1 to the December 31, 2022 balance in the YTD Fund Report for Year 2022 Month 12. We found no exceptions.

### Property Taxes and Intergovernmental Cash Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes* for 2023 and a total of five from 2022:
  - a. We compared the amounts from the above-named reports to the amount recorded in the Detail Revenue Transactions by Fund Report. The amounts agreed except for the first and second half 2023 rollbacks and the second half 2022 rollbacks. These receipts were posted at net, resulting in receipts and disbursements being understated by \$40 and \$19 during 2023 and 2022, respectively. Because we did not inspect all receipts, our report provides no assurance whether or not additional similar errors occurred.
  - b. We inspected the Detail Revenue Transactions by Fund 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 Detail Revenue Transactions by Fund Report to determine whether it included two real estate tax receipts for 2023 and 2022. The Detail Revenue Transactions by Fund Report included the proper number of tax receipts for each year. We found no exceptions.

### Debt

1. The District's documentation disclosed no debt outstanding as of December 31, 2021.
2. We inquired of management and inspected the Detail Revenue Transactions by Fund Report and Detail Expense Transactions by Fund Report for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. There were no new debt issuances, nor any debt payment activity during 2023 or 2022.

### Payroll Cash Disbursements

1. We selected one payroll check for all employees from 2023 and one payroll check for all employees from 2022 from the information pay stub and:
  - a. We compared the hours and pay rate, or salary recorded in the informational pay stub to supporting documentation (timecard, legislatively-approved rate or salary). 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 selected all new employees from 2023 and all new employees from 2022 and:
  - a. We inspected the employee's personnel files and minutes for the retirement system and federal, state, and local income tax withholding authorization.
  - b. We agreed the items in *Procedure 2.a.* above to the Employee General Information Report.We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023, to determine whether remittances were timely charged by the fiscal agent (Ottawa County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2023. We found the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2024	December 22, 2024	\$683,675	\$683,675
State income taxes	January 15, 2024	January 2, 2024	128,086	128,086
OPERS retirement	January 30, 2024	January 2, 2024	331,936	331,936

We found no exceptions.

### Non-Payroll Cash Disbursements

We selected ten disbursements from the Detail Expense Transactions by Fund Report for the year ended December 31, 2023 and ten from the year ended December 31, 2022 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 bank statement and cancelled checks agreed to the check number, date, payee name and amount recorded in the Detail Expense Transactions by Fund Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The fiscal agent certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.

### Compliance - Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2023 and 2022. Expenditures did not exceed appropriations.
2. We inspected the YTD Fund Report for Month 12 for the years ended December 31, 2023 and 2022 for negative cash fund balances. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no 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 Ohio Rev. Code §§ 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 District was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions
  - b. The District did not have any denied public records requests during the engagement period.
  - c. The District did not have any public records requests with redactions during the engagement period.

3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 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 § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the Public Records Policy was not included as required by Ohio Rev. Code § 149.43(E)(2).
6. We observed that the District's poster describing its Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with District 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 inquired with District management and determined that the District did not have any elected officials subject to the public records training requirements during the engagement period as required by Ohio Rev. Code §§ 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 District 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 § 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 § 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 § 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 § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.

We found one meeting on April 5, 2022 in which the minutes did not state the purpose for an executive session as is required under Ohio Rev. Code § 121.22. As a result, it cannot be determined whether the identified executive session's purpose properly correlated with one of those allowed in Ohio Rev. Code § 121.22(G). We found also noted five instances the District entered into executive session with the purpose(s) documented only as "Personnel topics," "Personnel annual review," "Personnel," or "Personnel matters." These descriptions are not enumerated or sufficiently specific reasons to enter into executive session.

### Other Compliance

Ohio Rev. Code § 117.38 requires these districts 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 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, 2023 and 2022 in the Hinkle System. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, 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.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 3, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**PARK DISTRICT OF OTTAWA COUNTY**

**OTTAWA 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 9/17/2024**

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