



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Bellaire Park District
Belmont County
62625 Hawthorn Hill Road
Jacobsburg, Ohio 43933

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bellaire Park District, Belmont County, (the Park District) for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Park District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park District's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The Park District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. **Ohio Rev. Code § 117.38** requires the annual financial report be filed within 60 days of year end. The Park District filed its 2022 financial statements on February 16, 2024 in the Hinkle System. The deadline to file financial statements for 2022 was March 1, 2023. The Park District should file its annual financial reports with the Auditor of State utilizing the Hinkle System within 60 days of fiscal year end.
2. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

The Park District did not establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and time, place, and purpose of all special meetings. Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Resolutions, rules, or formal actions adopted by the Park District during a meeting in which the Park District failed to provide proper notice pursuant to Ohio Rev. Code § 121.22(F) may be declared invalid per Ohio Rev. Code § 121.22(H).

Current Year Observations (Continued)

3. Budgetary data (estimated revenue and appropriations) was not integrated into the accounting system. Failure to integrate budgetary data into the accounting system could lead to an inability to monitor actual results against the budget. The Park District should include estimated receipt amounts in the revenue ledger and appropriation amounts in their appropriation ledger. This observation was also reported in the 2021-20 basic audit report.



Keith Faber
Auditor of State
Columbus, Ohio

September 3, 2024

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BELLAIRE PARK DISTRICT

BELMONT 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
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