



Mary Taylor, CPA
Auditor of State

MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY

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Mary Taylor, CPA
Auditor of State

Memorial Park District of the St. Clairsville City and of Richland Township
Belmont County
P.O. Box 513
St. Clairsville, Ohio 43950

To the Board of Park Commissioners:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

August 10, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Memorial Park District of the St. Clairsville City and of Richland Township
Belmont County
P.O. Box 513
St. Clairsville, Ohio 43950

To the Board of Park Commissioners:

We have audited the accompanying financial statements of the Memorial Park District of the St. Clairsville City and of Richland Township, Belmont County, Ohio (the District) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the funds the accompanying financial statements present, GAAP require presenting entity-wide statements and also presenting the District's larger (i.e., major) funds separately. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require park districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

Memorial Park District of the St. Clairsville City and of Richland Township
Belmont County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2008 and 2007, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Memorial Park District of the St. Clairsville City and of Richland Township, Belmont County, Ohio, as of December 31, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As discussed in Note 1, by a vote of the people of Richland Township and the City of St. Clairsville, the District was converted into a park district to be renamed Memorial Park District of the St. Clairsville City and of Richland Township, effective January 1, 2008. The Board will consist of five members instead of three members.

The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2009, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

August 10, 2009

**MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Other Local Taxes		\$145,666	\$145,666
Charges for Services	\$52,162		52,162
Donations	2,157		2,157
Intergovernmental	31,805	17,206	49,011
Earnings on Investments	85	1,288	1,373
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	86,209	164,160	250,369
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current Disbursements:			
Salaries	37,982	9,000	46,982
Fringe Benefits	3,133	130	3,263
Materials and Supplies	10,526		10,526
Repairs and Maintenance	8,842	19,404	28,246
Utilities	7,408		7,408
Insurance	6,750		6,750
Accounting Services	3,360	2,340	5,700
Public Employees Retirement	6,580	1,223	7,803
Worker's Compensation	1,092		1,092
Miscellaneous	3,130	27,048	30,178
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	88,803	59,145	147,948
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over (Under) Cash Disbursements	(2,594)	105,015	102,421
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	36,118	49,521	85,639
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$33,524</u>	<u>\$154,536</u>	<u>\$188,060</u>

**MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Other Local Taxes		\$137,230	\$137,230
Charges for Services	\$49,782		49,782
Donations	1,100	23,249	24,349
Intergovernmental	30,817	11,257	42,074
Earnings on Investments	99	744	843
	<u>81,798</u>	<u>172,480</u>	<u>254,278</u>
Cash Disbursements:			
Current Disbursements:			
Salaries	35,312	8,995	44,307
Fringe Benefits	3,751	130	3,881
Materials and Supplies	12,186		12,186
Repairs and Maintenance	10,467	19,018	29,485
Utilities	7,258		7,258
Insurance	7,206		7,206
Accounting Services	3,360	1,980	5,340
Public Employees Retirement	6,022	1,227	7,249
Worker's Compensation	1,255		1,255
Capital Outlay		88,299	88,299
Miscellaneous	7,932	3,186	11,118
	<u>94,749</u>	<u>122,835</u>	<u>217,584</u>
Total Cash Receipts Over (Under) Cash Disbursements	<u>(12,951)</u>	<u>49,645</u>	<u>36,694</u>
Other Financing Receipts / (Disbursements):			
Advances-In	124		124
Advances-Out		(124)	(124)
	<u>124</u>	<u>(124)</u>	<u>0</u>
Total Other Financing Receipts / (Disbursements)	<u>124</u>	<u>(124)</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over (Under) Cash Disbursements and Other Financing Disbursements	(12,827)	49,521	36,694
Fund Cash Balances, January 1	<u>48,945</u>	<u>0</u>	<u>48,945</u>
Fund Cash Balances, December 31	<u>\$36,118</u>	<u>\$49,521</u>	<u>\$85,639</u>

The notes to the financial statements are an integral part of this statement.

**MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Memorial Park District of the St. Clairsville City and of Richland Township, Belmont County, Ohio (the District), as a body corporate and politic under Chapters 511.18 to .37 of the Ohio Revised Code to be governed by a three-member Board of Park Commissioners. Based upon the vote of the people of Richland Township and the City of St. Clairsville on November 6, 2007, the Richland Township Memorial Park District was converted into a park district to be operated and maintained under Chapter 1545 of the Ohio Revised Code, under the name of Memorial Park District of the St. Clairsville City and of Richland Township effective January 1, 2008. On September 5, 2008, the Probate Judge of Belmont County approved the conversion from a three-member Board of Park Commissioners to consist of a five-member Board of Park Commissioners to govern the District. The Board of Park Commissioners is responsible for the general operation of the park and pool.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District 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).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposit

The District's accounting basis includes deposits as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

D. Fund Accounting

The District uses fund accounting to segregate cash that is restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

D. Fund Accounting

2. Special Revenue Fund

This fund accounts for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Fund:

Tax Levy Fund - This fund receives property tax money for improving antiquated pool equipment and facilities, improving general park equipment and playground equipment, and other capital improvements.

E. Budgetary Process

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

1. 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 District Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. 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.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. The District did not use the encumbrance method of accounting.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

**MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

2. Equity in Pooled Deposits

The District maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	2008	2007
Demand deposits	\$38,099	\$85,639
Other time deposits (savings and NOW accounts)	149,961	
Total deposits	\$188,060	\$85,639

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$83,790	\$86,209	\$2,419
Special Revenue	141,750	164,160	22,410
Total	\$225,540	\$250,369	\$24,829

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$94,900	\$88,803	\$6,097
Special Revenue	141,750	59,145	82,605
Total	\$236,650	\$147,948	\$88,702

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$93,140	\$81,922	(\$11,218)
Special Revenue	70,862	172,480	101,618
Total	\$164,002	\$254,402	\$90,400

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$95,000	\$94,749	\$251
Special Revenue	70,862	122,959	(52,097)
Total	\$165,862	\$217,708	(\$51,846)

**MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. Budgetary Activity (Continued)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Tax Levy – Special Revenue Fund by \$52,097 for the year ended December 31, 2007.

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

5. Retirement System

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

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10% and 9.5%, respectively, of their gross salaries and the District contributed an amount equaling 14% and 13.85% respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2008.

6. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

7. Contingent Liabilities

The District is not a defendant in any lawsuit.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Memorial Park District of the St. Clairsville City and of Richland Township
Belmont County
P.O. Box 513
St. Clairsville, Ohio 43950

To the Board of Park Commissioners:

We have audited the financial statements of the Memorial Park District of the St. Clairsville City and of Richland Township, Belmont County, Ohio (the District) as of and for the years ended December 21, 2008 and 2007, and have issued our report thereon dated August 10, 2009, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the District's management in a separate letter dated August 10, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the District's 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 determination of financial statement amounts. However, providing an opinion 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 that we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2008-001 through 2008-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated August 10, 2009.

We intend this report solely for the information and use of management and the Board of Park Commissioners. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 10, 2009

**MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from making an expenditure of money unless it has been properly appropriated.

At December 31, 2007, expenditures exceeded appropriations at the legal level of control in the General Fund as follows:

	Appropriations	Expenditures	Variance
Salaries	\$34,500	\$35,312	(\$812)
Fringe Benefits	3,525	3,751	(226)
Utilities	6,500	7,258	(758)
Insurance	6,700	7,206	(506)
PERS Expense	4,725	6,022	(1,297)
Miscellaneous Expense	5,700	7,932	(2,232)

At December 31, 2007, expenditures exceeded appropriations at the fund level in the Special Revenue – Tax Levy Fund as follows:

	Appropriations	Expenditures	Variance
Tax Levy Fund	\$70,862	\$122,959	(\$52,097)

We recommend the Treasurer monitor all expenditures at the legal level of control to ensure expenditures remain within their respective budgeted amounts. The Treasurer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Treasurer may request the Board of Park Commissioners approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

FINDING NUMBER 2008-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D)(1) states that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Further, contracts and orders for expenditures lacking prior certification shall be null and void.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Rev. Code.

MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007
(Continued)

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2008-002
(Continued)

Noncompliance Citation – Ohio Rev. Code Section 5705.41(D)(1) (Continued)

1. **“Then and Now” Certificate** – If the fiscal officer can certify that both at the time the contract or order was made (“then”), and at the time the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the District can authorize the drawing of a warrant for the payment of the amount due. The District has thirty days from receipt of the “then and now” certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the District.

2. **Blanket Certificate** – Fiscal officers may prepare “blanket” certificates for a certain sum of money not exceeding an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account and cannot extend beyond the end of the fiscal year. The blanket certificate may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The District may also make expenditures and contracts for any amount from a specific line item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The Treasurer did not obtain prior certification for 100% of the transactions tested in 2008 and 2007. We found no evidence of the District using a “then and now” certificate. The District did not require certification of a purchase order before the District incurred an obligation. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District’s expenditures exceeding budgetary spending limitations, we recommend the Treasurer certify that funds are or will be available prior to obligation by the District. When prior certification is not possible, “then and now” certification should be used.

**MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2008-002
(Continued)**

Noncompliance Citation – Ohio Rev. Code Section 5705.41(D)(1) (Continued)

We recommend the District certify purchases to which Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language Section 5705.41(D) requires to authorize disbursements. The Treasurer should sign the certification at the time the District incurs a commitment, and only when the requirements of Section 5705.41(D) are satisfied. The Treasurer should post approved purchase orders to the proper appropriation code to reduce the available appropriation.

Client Response:

The Client provided no response.

**MEMORIAL PARK DISTRICT OF THE ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	The District did not properly certify the availability of funds prior to incurring an obligation contrary to Ohio Rev. Code Section 5705.41(D).	No	Not corrected. Reissued as Finding No. 2008-002.



Mary Taylor, CPA
Auditor of State

**MEMORIAL PARK DISTRICT OF ST. CLAIRSVILLE CITY AND OF RICHLAND TOWNSHIP
BELMONT COUNTY**

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 1, 2009**