



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Goshen Township Memorial Park District  
Champaign County  
PO Box 50  
Mechanicsburg, Ohio 43044

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Goshen Township Memorial Park District, Champaign County, (the District), for the years ended December 31, 2013 and 2012.

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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2013 or 2012.

The 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.

## **Current Year Observation**

We noted the District did not integrate budgetary information into its accounting system. The District uses QuickBooks for its accounting system and it does not allow for budgetary information. The Clerk integrates appropriations and actual expenditures on a spreadsheet that she prepares and provides to the Board; however it does not include estimated resources or actual receipts. The District should implement procedures to incorporate estimated and actual receipts into the budgetary information provided to the Board. This will allow for proper budget monitoring of the District.

## **Current Status of Matters we Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2011 and 2010 included a material weakness for Fund Balance Presentation in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54. The District had incorrectly presented the fund balance classifications on the prior year financial statements. The Clerk attempted to correct the finding from the prior year; however she utilized the incorrect form and the fund balances were not classified as unassigned and/or assigned as required.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

Columbus, Ohio

April 3, 2014

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**GOSHEN TOWNSHIP MEMORIAL PARK DISTRICT**

**CHAMPAIGN 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  
APRIL 17, 2014**