



Dave Yost • Auditor of State



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Spencer Township Park District
Allen County
P.O. Box 103
Spencerville, Ohio 45887

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Spencer Township Park District, Allen County, (the Park District) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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.

Current Year Observations

1. The Park District did not integrate budgetary amounts into the accounting system. The failure to integrate budgetary amounts into the accounting system inhibits the ability to monitor budget versus actual spending. The budgeted receipts and appropriations should be integrated into the accounting system.
2. **Ohio Rev. Code Section 5705.41(B)** states that expenditures cannot be made unless appropriated. In 2014, the Park District had appropriations of \$5,595 and actual disbursements of \$12,497.03. Disbursements in excess of appropriations increase the risk of deficit spending.

To help prevent actual disbursements in excess of appropriations, budget versus actual activity should be monitored throughout the year.

Current Status of Matters we Reported in our Prior Engagement

1. **Ohio Rev. Code Section 5705.39** states, in part, that appropriations cannot exceed estimated receipts. **Ohio Rev. Code Section 5705.41(B)** states that expenditures cannot be made unless appropriated. This issue was corrected.

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

Dave Yost
Auditor of State

April 8, 2015

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SPENCER TOWNSHIP PARK DISTRICT

ALLEN 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
MAY 7, 2015**