



Dave Yost • Auditor of State





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Huron County Park District  
Huron County  
12 East Main Street, Suite 300  
Norwalk, Ohio 44847

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Huron County Park District, Huron County, Ohio (the District) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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

**Ohio Rev. Code §117.38** provides that entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. For the years ended December 31, 2015 and 2014, the District did not file an annual report within 60 days of the fiscal year-end. The 2015 annual report was filed on November 9, 2016, while the 2014 annual report was filed October 26, 2016.

The District should ensure that its annual financial reports are timely filed with the Auditor of State. The failure to file annual financial statements in a timely manner may result in the District not being eligible for reduced audit procedures in the future, such as a basic audit or agreed upon procedures.

The District can refer to Audit Bulletin 2015-007 at the following website address for information on annual financial reporting requirements:

<http://www.ohioauditor.gov/publications/bulletins/2015/007.pdf>

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

**Dave Yost**  
Auditor of State

November 21, 2016.

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HURON COUNTY PARK DISTRICT

HURON 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  
DECEMBER 13, 2016