



Dave Yost • Auditor of State



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Pease Township Park District
Belmont County
20 Brookside Avenue
Bridgeport, Ohio 43912

To the Board of Park Commissioners:

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

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2015 and 2014.

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

Current Year Observations

1. The Park District did not accurately prepare the 2015 and 2014 annual financial reports. In 2015, the Park District failed to report \$65 of expenditures for utilities. In 2014, the Park District failed to report \$4,675 of local government receipts and \$393 of utility expenditures. The Park District should include all financial activity on the annual financial report.
2. Ohio Rev. Code § 117.38 states each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Park District filed its 2015 and 2014 annual financial reports on March 28, 2016 and March 30, 2016, respectively, and no extension was obtained. The Park District should submit the Annual Financial Report each year in accordance with the aforementioned requirements.
3. Ohio Rev. Code § 5705.38(A) states on or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure. The Park District did not pass an appropriation resolution for 2015. The Park District should pass appropriations on or about the first day of each fiscal year.
4. Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority from expending money unless it has been appropriated. As of December 31, 2015, the General Fund expenditures exceeded appropriations by \$12,916, as the Park District failed to pass an appropriations resolution for 2015.

Current Status of Matters we Reported in our Prior Engagement

The Park District did not prepare monthly reconciliations of bank balances to book balances consistently. Monthly reconciliations were not performed for all 12 months of 2014 and for the first 7 months of 2015 until the new administration took office. However, the new administration did not document on the back of the bank statement or on a separate sheet the book versus bank balances during months with no reconciling items. Even though a month has no reconciling items, the Park District should at least document the comparison of book versus bank balances noting proof that a reconciliation was performed.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

April 25, 2016



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PEASE TOWNSHIP PARK DISTRICT

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
MAY 5, 2016**