



Dave Yost • Auditor of State



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Auglaize Township Park District
Allen County
7825 Bellefontaine Rd
Harrod, Ohio 45850

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Auglaize Township Park District, Allen County, (the Park District) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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. **Ohio Rev. Code §117.38** states, in part, that each public office, other than a state agency, 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 the within sixty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer, except as otherwise provided in section [319.11](#) of the Revised Code, shall publish notice in a newspaper published in the political subdivision or taxing district, and if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer. Any public office, that does not file its financial report at the time required by this section shall pay to the auditor of state twenty-five dollars for each day the report remains unfiled after the filing date; provided, that the penalty payments shall not exceed the sum of seven hundred fifty dollars.

The Park District filed both the 2015 and 2016 financial statements on August 24, 2017 which did not meet the 60 day deadline and an extension was not filed.

The Park District should implement procedures and/or controls, such as a reminder system, to help ensure the timely filing and notification to the public of the availability of financial statements. In addition, Ohio Revised Code Section §117.38 should be reviewed in its entirety along with Auditor of State Bulletin 2015-007 to further understand the annual filing of the Park District financial statements.

2. **Ohio Rev. Code § 5705.41(B)** states that expenditures cannot be made unless appropriated. The Park District did not adopt appropriations in 2016 which resulted in all disbursements exceeding appropriations.

Current Year Observations (Continued)

The failure to adopt appropriations increases the risk that actual spending will exceed the Board's intended spending and could result in deficit spending.

A procedure(s) and/or control(s) should be implemented by the Park District to help ensure that appropriations are adopted each year. In addition, the adopted appropriations should not exceed estimated resources as required by Ohio Revised Code Section 5705.39. Once appropriations and estimated receipts are approved, they should be integrated into the accounting system to facilitate the monitoring of budgeted versus actual activity.

Current Status of Matters We Reported in our Prior Engagement

Our prior audit reported matters on integrating budgetary amounts into the accounting system, and expenditures greater than appropriations which have been repeated above as observation number 2.

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

Dave Yost
Auditor of State

October 5, 2017



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AUGLAIZE 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
OCTOBER 17, 2017**