



Dave Yost • Auditor of State



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October 3, 2018

Defiance Metropolitan Park District
Defiance County
8 DeVille Drive
Defiance, Ohio 43512

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Defiance Metropolitan Park District, Defiance County, Ohio (the District) for the years ended December 31, 2017 and 2016.

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 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2015 and 2014 included a material weakness over Governmental Accounting Standards Board (GASB) Statement No. 54 which establishes criteria for reporting governmental fund balances based on constraints placed upon the use of resources reported in the governmental funds. We noted the 2017 and 2016 annual reports included similar errors. The General Fund balance for subsequent year appropriations in excess of estimated receipts was incorrectly classified as unassigned instead of assigned fund balance in 2017 and 2016 in the amounts of \$35,730 and \$38,355, respectively. The Fiscal Officer should review Audit Bulletin 2011-004 for guidance on GASB Statement No. 54.

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

Dave Yost
Auditor of State

October 3, 2018

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DEFIANCE METROPOLITAN PARK DISTRICT

DEFIANCE 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 16, 2018**