



Dave Yost • Auditor of State



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November 1, 2018

Huron County Park District
Huron County
12 East Main Street, Suite 300
Norwalk, Ohio 44857

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, 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 and accounting issue to report.

Current Year Observation

Ohio Rev. Code § 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed upon procedure engagements, subsequent to the District's deadline where the initial filing was filed on time but incomplete. Financial information was filed on October 15, 2018 for 2017 and 2016 which was not within the required timeframe.

Failing to file complete and accurate financial reports could lead to the District making misinformed decisions. In addition, filing late could result in penalties of \$25 per day up to a maximum of \$750.

The District should file complete financial statements and notes in the Hinkle system within 60 days of year end in accordance with Ohio Rev. Code Section 117.38.

Current Status of Matters Reported in our Prior Engagement

The District received a citation against Ohio Rev. Code § 117.38 for failure to file the annual report timely within the Hinkle system. This is repeated in the current engagement.

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

November 1, 2018



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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
NOVEMBER 20, 2018