



**GRANDVIEW ESTATES PARK DISTRICT
MARION COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

OHIO AUDITOR OF STATE KEITH FABER



Grandview Estates Park District
Marion County
1959 Grandview Drive
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Grandview Estates Park District, Marion County, (the District) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 issues to report:

Current Year Observations

1. We noted the District does not integrate budgetary amounts into the manual accounting ledgers. The District should incorporate budgeted amounts into the accounting ledgers in order to use the budget as an effective management tool and allow for monitoring of budget versus actual receipts and expenditures. This matter was also communicated to the District in our prior engagement.
2. We noted the District filed their December 31, 2018 year-end annual report with the Auditor of State on March 27, 2019. Ohio Rev. Code § 117.38 requires that each public office, other than those reporting pursuant to generally accepted accounting principles, file their annual report with the Auditor of State within sixty days after the close of the fiscal year. The District should file their annual report within the required timeframe. This matter was also communicated to the District in our prior engagement.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the budgetary and annual filing matters reported in items 1 and 2 above, our prior engagement for the years ended December 31, 2016 and 2015 noted that bank-to-book reconciliations were not performed for January or February 2017. We noted that bank-to-book reconciliations have been completed through March 2019.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

April 26, 2019

OHIO AUDITOR OF STATE KEITH FABER



GRANDVIEW ESTATES PARK DISTRICT

MARION 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 9, 2019**