



OHIO AUDITOR OF STATE
KEITH FABER





53 Johnson Road
The Plains, Ohio 45780-1231
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

Bridgeport Park District
Belmont County
69221 Old Cadiz Road
Bridgeport, Ohio 43912

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Bridgeport Park District, Belmont County, Ohio (the Park District), for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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.

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

Current Year Observations

1. **Ohio Rev Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Park District did not timely file complete financial statements with the Auditor of State for fiscal year ended December 31, 2019 and 2018. The Park District should file complete financial statements in the HINKLE system prior to the due date.
2. We noted the Park District has not adopted a public records policy in accordance with **Ohio Rev. Code § 149.43(B)(7)(c)** or adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43(B)(2)**. The Park District should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code.

Current Status of Matter Reported in our Prior Engagement

The Park District should have internal controls in place to reasonably assure that budgetary accounts are integrated into the financial manual accounting system. This means designing a manual accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

The Fiscal Officer did not integrate budgeted receipts and budgeted expenditures, and any amendments made to them, along with the manual accounting ledgers. Because the information was not integrated with the manual ledgers, the Park District Board was unable to effectively monitor budgetary activity throughout the year.

Current Status of Matter Reported in our Prior Engagement (Continued)

The Fiscal Officer should record estimated receipts per the Official Certificate of Estimated Resources and appropriations approved by the Board of Park Commissioners, as well as all amendments, to the manual accounting ledgers for proper budgetary integration. The Fiscal Officer should periodically present budget vs. actual results to the Board of Park Commissioners. As part of their monitoring responsibilities, the Board of Park Commissioners should review this information and should inquire to the Fiscal Officer if they note apparent errors in the budget or actual data and should also use this information to determine if they should amend estimated revenue or appropriations.

This has not been corrected for 2019 or 2018.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State
Columbus, Ohio

July 15, 2020

OHIO AUDITOR OF STATE KEITH FABER



BRIDGEPORT 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
JULY 28, 2020**