



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

Clinton County Park District
Clinton County
Wilmington, Ohio 45177

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

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, 2018 and 2019.

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.

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 Section 117.38 requires non-GAAP entities to file their annual financial report with the Auditor of State within 60 days after the close of the fiscal year. The mandatory method for filing is via the Auditor of State's Hinkle Annual Financial Data Reporting System. We noted that the Park District did not file their 2018 annual financial report in the Hinkle system by the due date.
2. The Park District does not have a Public Records Policy or a Records Retention Policy in place as required by ORC 149.43(E)(2) and ORC 149.43(B)(2). This can cause improper access to Park District records and confusion as to how records may be obtained.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

August 13, 2020

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



CLINTON COUNTY PARK DISTRICT

CLINTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/27/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov