



OHIO AUDITOR OF STATE
KEITH FABER



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Mead Township Park District
Belmont County
536 West 42nd Street
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To the Board of Park Commissioners:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Mead Township 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. We noted that General Fund appropriations of \$46,054 exceeded estimated resources of \$41,650 by \$4,404 for the year ended December 31, 2019. Ohio Rev. Code § 5705.39 limits appropriations to estimated resources. Because appropriations authorize spending, appropriating more than estimated resources potentially authorizes deficit spending. The Park District should reduce appropriations to the amount of estimated resources.
2. We noted the Park District has not adopted a public records policy or adopted a formal records retention schedule in accordance with Ohio Rev. Code § 149.43. The Park District should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 14, 2020

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MEAD TOWNSHIP 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
MAY 26, 2020**