



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Bethesda Park District
Belmont County
112 Main Street
Bethesda, Ohio 43719

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Bethesda Park District, Belmont County, Ohio (the Park District), for the years ended December 31, 2020 and 2019.

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, 2020 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 § 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 Observation

The Park District did not adopt a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43(B)(2)**. We also noted that the Park District's public records policy was not displayed conspicuously in all branches of the Park District in accordance with **Ohio Rev. Code § 149.43(E)(2)**. The Park District should establish a records retention schedule and display their public records policy in accordance with the aforementioned Ohio Revised Code sections.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 17, 2021

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BETHESDA PARK DISTRICT

BELMONT 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 9/30/2021

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