



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Municipal Park District of the Village of Powhatan Point
Belmont County
104 Mellott Street
Powhatan Point, Ohio 43942

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Municipal Park District of the Village of Powhatan Point, 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 Observations

1. The Park District does have a credit card; however, the Park District has not established a credit card policy as required by **House Bill (HB) 312**. The Park District Commissioners should adopt a credit card policy in accordance with HB 312. The Park District can refer to Auditor of State Bulletin 2018-003 for guidance in establishing a credit card policy.
2. We noted that 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 retentions schedule in accordance the aforementioned Ohio Revised Code.
3. We noted that the Park District's minutes of public meetings were not prepared, filed, or maintained properly in accordance with **Ohio Rev. Code § 121.22(C)**. Minutes were only available for 1 meeting during the period and they were just hand written on a sheet of notebook paper. The Park District should ensure that the minutes of public meetings are prepared, filed, and maintained in accordance with the aforementioned Ohio Revised Code.

Current Status of Matters Reported in our Prior Engagement

4. Budgetary data (estimated revenue and appropriations) was not integrated into the accounting system. Failure to integrate budgetary data into the accounting system could lead to an inability to monitor actual results against the budget. The Park District should include estimated receipt amounts in the revenue ledger and appropriation amounts in their appropriation ledger. The Park District did not correct this issue from the prior basic audit.



Keith Faber
Auditor of State
Columbus, Ohio

November 12, 2021

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MUNICIPAL PARK DISTRICT OF THE VILLAGE OF POWHATAN POINT, OHIO

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 11/30/2021

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This report is a matter of public record and is available online at
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