



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Brookside Park District
Belmont County
400 Jefferson Street, Apt. B
Martins Ferry, Ohio 43935

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Brookside Park District, Belmont County, (the Park District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 § 117.38 requires the annual financial report be filed within 60 days of year end. The Park District filed its 2023 financial statements on March 11, 2024 in the Hinkle System. The deadline to file financial statements for 2023 was February 29, 2024. The Park District should file its annual financial reports with the Auditor of State utilizing the Hinkle System within 60 days of fiscal year end. This observation was also reported in the 2021-20 basic audit report.
2. We noted that the Park District has not adopted a formal records retention schedule in accordance with Ohio Rev. Code § 149.43. The Park District should establish a records retention schedule in accordance with the aforementioned Ohio Revised Code. This observation was also reported in the 2021-20 basic audit report.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 1, 2024

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BROOKSIDE 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 7/11/2024

65 East State 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