



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Hardin County Veterans' Memorial Park District  
Hardin County  
One Courthouse Square, Suite 210  
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hardin County Veterans' Memorial Park District, Hardin 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 § 5705.36(A)(5)**, states, in part, that the total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, certified prior to the making of the appropriation or supplemental appropriation. During 2023, the Park District approved final appropriations that exceeded estimated resources by \$29,928. Appropriating more than available estimated resources could lead to negative fund balances and to noncompliance with the Ohio Revised Code.

## Current Status of Matters Reported in our Prior Engagement

2. **Ohio Rev. Code § 5705.36(A)(5)** is repeated above in current year observation #1.
3. **Ohio Rev. Code § 149.43(E)(2)** was cited during the last basic engagement due to the Park District not properly adopting a public records policy. The Park District has since adopted a policy and no noncompliance was noted for the current engagement.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 20, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**HARDIN COUNTY VETERANS' MEMORIAL PARK DISTRICT**

**HARDIN 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 5/30/2024**

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](http://www.ohioauditor.gov)