



**GRANDVIEW ESTATES PARK DISTRICT
MARION COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2014 & 2013



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Grandview Estates Park District
Marion County
1959 Grandview Dr.
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Grandview Estates Park District, Marion County, Ohio (the District) for the years ended December 31, 2014 and 2013.

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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

The 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.

Current Year Observations

We noted the District does not integrate budgetary amounts into the manual accounting ledgers. The District should incorporate budgeted amounts into the accounting ledgers in order to use the budget as an effective management tool and allow for monitoring of budget versus actual receipts and expenditures. This matter was also communicated to the District in the prior year.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio

August 3, 2015

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GRANDVIEW ESTATE PARK DISTRICT

MARION 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
AUGUST 25, 2015**