



Dave Yost • Auditor of State



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Warren Park District
Jefferson County
Tiltonville, Ohio 43933

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

1. The District did not adopt an appropriation measure for 2014 or 2013. Expenditures are limited by the appropriations established for each fund; therefore, all expenditures made by the District in 2014 (\$77,723) and 2013 (\$94,693) were not in compliance with the Ohio Revised Code.

Ohio Revised Code Section 5705.38 requires, in part, that on or about the first day of the fiscal year, an appropriation measure be passed. Ohio Revised Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

2. The Fiscal Officer did not certify ending balances to the county auditor in 2014 or 2013. As a result, the District was not issued a certificate of estimated resources.

Ohio Revised Code Section 5705.36(A)(1) states that on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund created by or on behalf of the taxing authority.

3. The General Fund continues to have a deficit balance at December 31, 2014 and 2013. This is an indication that money from another fund has been used to pay the obligations of the General Fund.

Ohio Revised Code Section 5705.10(l) states in part that money paid into any fund shall be used only for purposes for which said fund is established.

4. We also noted that the park district was not carrying the balance of a Money Mutual Fund on their reconciliation in the amount of \$82.48 (inactive for years).

Current Year Observations – (Continued)

5. We noted on the reconciliation several stale dated checks and that District was carrying deposits in transits from several years ago.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 28, 2015



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WARREN PARK DISTRICT

JEFFERSON 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 11, 2015**