



Dave Yost • Auditor of State



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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, 2015 and 2014.

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, 2015 and 2014.

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.

Current Year Observations

1. **Ohio Rev. Code §117.38** states entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. For the year ended December 31, 2014, the Park District did not file an annual report within 60 days of the fiscal year-end.

The Park District should ensure that its annual financial reports are timely filed with the Auditor of State. Failure to file annual financial statements in a timely manner may result in the Park District not being eligible for reduced audit procedures in the future, such as a basic audit or agreed upon procedures.

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Dave Yost
Auditor of State

June 30, 2016

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VETERANS MEMORIAL PARK DISTRICT

HARDIN 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
JULY 12, 2016**