



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Shelby County Park District  
Shelby County  
P.O. Box 205  
Houston, Ohio 45333

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Shelby County Park District, Shelby County (the 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 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, 2015 and 2014.

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

**Ohio Rev. Code Section 117.38** states that each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with auditor of state within sixty days after the close of the fiscal year.

The District filed its 2015 annual financial report with the auditor of state on March 31, 2016, which is beyond the sixty day deadline as stated in the above code section.

The District should file its annual financial report within sixty days of year-end.

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

**Dave Yost**  
Auditor of State

April 22, 2016

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**SHELBY COUNTY PARK DISTRICT**

**SHELBY 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  
MAY 10, 2016**