



Dave Yost • Auditor of State



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Tully Convoy Park District
Van Wert County
PO Box 302
Convoy, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tully-Convoy Park District, Van Wert 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 or 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. We noted that the Park District receipts were not timely posted during 2014; however, this was corrected in 2015. In 2014, the Park District recorded the monthly revenue received from the County only 7 times instead of when it actually received the money.
2. The District collects fees for the rental of the Community Building. The following problems were noted in the recording and monitoring of rental fees:
 - a. There was no calendar available to support all the dates of when the building may have been rented.
 - b. Sales receipts were written for rentals; however, there were no controls in place to ensure that all rental contracts were actually being completed.
 - c. There was no proof of monitoring the contracts, calendar or fees being charged and posted to the revenue ledger by the Trustees.
3. The Park District did not certify to the county auditor, for either 2015 or 2014, the total amount from all sources available for expenditure from each fund in the tax budget along with any other unencumbered balances existing at the end of the preceding year. As a result, Ohio Rev. Code § 5705.36 was violated and the county auditor was inhibited from completing other required budgetary documents for the District. In addition, there was no evidence that the District filed any other required budgetary documents with the county auditor. The failure to file budgetary documents such as the annual appropriation resolutions prevents the Park District from having legally approved appropriations which violates Ohio Rev. Code § 5705.39

The failure to have legally adopted appropriations results in all expenditures exceeding appropriations which violates Ohio Rev. Code § 5705.41(B).

The Park District should review the Ohio Compliance Supplement and then develop a checklist that identifies the required approval and filing dates for budgetary documents. Also the District should integrate estimated receipts and appropriations into their accounting system to allow for the monitoring of budget versus actual activity. If the current accounting system does not allow the integration of budgetary amounts, then consideration should be given to changing to a different accounting system.

4. The Park District should review Ohio Rev. Code § 117.38 and file its annual report by the required due date based on its filing type. The Park District did not file its annual regulatory basis report by the required due dates for the years ending December 31, 2015 and 2014. The reports were not filed until August 19, 2016 for both years.

Current Status of Matters we Reported in our Prior Engagement

1. Documented matters reported in items 1-3 above, are still being reported as they were not corrected during the current audit period.
2. Our prior audit for the years ended December 31, 2013 and 2012 also included issues related to not reconciling cash, not filing annual financial reports, and for not maintaining supporting invoices for expenditures. All of these matters were corrected during our audit period and were not listed above in Current Year Observations.



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August 24, 2016



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LICKING- DISTRICT BOARD OF HEALTH

LICKING 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
SEPTEMBER 13, 2016