



Dave Yost • Auditor of State





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Morristown Park District  
Belmont County  
65980 North 26th Road  
Bethesda, Ohio 43719

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Morristown Park District, Belmont County, Ohio (the Park District), for the years ended December 31, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2016 and 2015.

The Park District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

## Current Year Observations

1. Examination of the Park District's accounting system indicated that, although budgetary amounts were approved, these amounts were not integrated into the accounting system. Not including budgetary amounts in the Park District's accounting system does not allow the Fiscal Officer to properly monitor budget versus actual activity throughout the year and could lead to deficit spending. The Fiscal Officer should integrate budgetary amounts into the accounting system.
2. Ohio Rev. Code § 117.38 states each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Park District filed its 2016 and 2015 annual financial reports on May 16, 2017 and May 17, 2017, respectively. No extension was obtained for either year. The Park District should file its annual financial reports with the Auditor of State utilizing the Hinkle System within 60 days after fiscal year end.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 14, 2017

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**MORRISTOWN PARK DISTRICT**

**BELMONT 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 24, 2017**