



Dave Yost • Auditor of State





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Municipal Park District of the Village of Powhatan Point  
Belmont County  
104 Mellott Street  
Powhatan Point, Ohio 43942

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Municipal Park District of the Village of Powhatan Point, 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 or 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. All local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

The Park District did not correct this issue from the prior basic audit. 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.

2. During the scan of pool and concession receipts, deposit slips, and register tapes for 2016 and 2015, we noted that the Park District had the register tapes for 2015. However, the Park District only had a few register tapes maintained in June of 2016. The Fiscal Officer should make sure that all register tapes are kept, and attached to the deposit slips.

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

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

July 28, 2017

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**MUNICIPAL PARK DISTRICT OF THE VILLAGE OF POWHATAN POINT**

**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 8, 2017**