



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

September 25, 2018

Brookside Park District  
Belmont County  
400 Jefferson Street, Apt. B  
Martins Ferry, Ohio 43935

To the Board of Park Commissioners:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Brookside Park District, Belmont County, Ohio (the Park District), for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

## **Current Year Observations**

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing unit from making an expenditure unless it has been properly appropriated. In 2017, the Park District's General Fund expenditures of \$40,133 exceeded appropriations of \$16,750 by \$23,383. The Fiscal Officer should periodically review appropriations and expenditures in a timely manner to help ensure expenditures do not exceed appropriations.

## **Current Status of Matters Reported in our Prior Engagement**

1. In the prior basic audit, we reported the 2015 and 2014 financial statements were not timely filed. The Park District filed its 2017 financial statements on January 29, 2018 but did not file the related notes to the financial statements until August 5, 2018. Ohio Rev. Code § 117.38 requires the annual financial report be filed within 60 days of year end. The Park District should file its annual financial reports, which includes notes to the financial statements, with the Auditor of State utilizing the Hinkle System within 60 days of fiscal year end.
2. In the prior basic audit, we reported noncompliance with Ohio Admin. Code §§ 117-2-02(A) and 117-2-02(D) as the Park District did not maintain a receipt ledger and an appropriation ledger. The Park District maintained a cash journal during the audit period; however, no receipt ledger or appropriation ledger was maintained for 2017 and 2016. The Park District should maintain a separate receipt and appropriation ledger in accordance with the aforementioned requirements.

**Current Status of Matters Reported in our Prior Engagement (Continued)**

3. In the prior basic audit, we reported the Park District did not accurately prepare the 2015 and 2014 annual financial reports. During 2017 and 2016, the Park District had numerous reporting issues for both receipts and disbursements. In addition, the annual financial report for both years had unknown variances when compared to the manual ledgers overall cash fund balance in the amount of \$100 in 2017 and \$4 in 2016 after known revisions were made to the annual financial report. The Park District should include all financial activity occurring throughout the year on its annual financial report and should agree this annual financial report to the manual ledgers each year.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

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

September 25, 2018



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**BROOKSIDE 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  
OCTOBER 9, 2018**