



Dave Yost • Auditor of State

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Dave Yost • Auditor of State

August 2, 2018

Preble County Park District
Preble County
c/o Probate Court
101 East Main Street
Eaton, Ohio 45320

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

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, 2017 and 2016.

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.

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

Current Year Observations

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for re-filing complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends, subsequent to the District's deadline where the initial filing was filed on time but incomplete. The financial statements for the year ended December 31, 2016, were originally filed on January 26, 2017. The financial statements for the year ended December 31, 2017, were originally filed on January 9, 2018. However, the notes to financial statements were not included (the filings only included the financial statements). The District re-filed the complete financial statements with notes for both 2016 and 2017 on July 16, 2018.

Current Status of Matters Reported in our Prior Engagement

In the prior audit, the District did not prepare a Form 1099-MISC for one contractor whose compensation exceeded the \$600 threshold. This matter was corrected.

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

August 2, 2018



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PREBLE COUNTY PARK DISTRICT

PREBLE 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 14, 2018**