



**PROSPECT TOWNSHIP PARK DISTRICT
MARION COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016



Dave Yost • Auditor of State



Dave Yost • Auditor of State

October 29, 2018

Prospect Township Park District
Marion County
Prospect, Ohio 43342

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Prospect Township Park District, Marion County, (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 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, 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 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 issues to report.

Current Year Observations

1. We noted the Park District's 2017 and 2016 financial ledgers contained homestead and rollback receipts totaling \$8,174 and \$8,385, respectively, which were misclassified as tax receipts rather than as intergovernmental receipts. The Fiscal Officer and Board should review transactions to ensure proper classification. Our prior audit also reported this deficiency.
2. We noted the Park District did not file its 2016 annual financial report with the Auditor of State until March 8, 2017. Ohio Rev. Code §117.38 provides that public offices filing on a cash basis must file annual reports with the Auditor of State within 60 days of the close of the fiscal year end. The Park District should file its annual financial report with the Auditor of State within 60 days after the close of the fiscal year. Our prior audit also reported this deficiency.

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

Dave Yost
Auditor of State

October 29, 2018

This page intentionally left blank.



Dave Yost • Auditor of State

PROSPECT TOWNSHIP PARK DISTRICT

MARION 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
NOVEMBER 13, 2018**