



Dave Yost • Auditor of State



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July 26, 2018

Tully Convoy Park District
Van Wert County
PO Box 302
Convoy, Ohio 45832

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tully Convoy Park District, Van Wert 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 issues to report.

Current Year Observations

1. The District did file the Certificate of Estimates Resources for both 2017 and 2016 with the county auditor; however, there was no evidence that the District filed any other required budgetary documents with the county auditor. The failure to file budgetary documents such as the annual appropriation resolutions prevents the District from having legally approved appropriations which violates Ohio Rev. Code § 5705.39.

The failure to have legally adopted appropriations results in all expenditures exceeding appropriations which violates Ohio Rev. Code § 5705.41(B).

The District should review the Ohio Compliance Supplement and then develop a checklist that identifies the required approval and filing dates for budgetary documents. Also, the District should integrate estimated receipts and appropriations into their accounting system to allow for the monitoring of budget versus actual activity.

2. The District should review Ohio Rev. Code § 117.38 and file its annual report by the required due date based on its filing type. The District did not file its annual regulatory basis report by the required due dates for the years ending December 31, 2017 and 2016. The reports were not filed until July 12, 2018 for both years.

Current Status of Matters Reported in our Prior Engagement

1. Documented matters reported in items 1-2 above, are still being reported as they were not corrected during the current audit period.
2. Our prior audit for the years ended December 31, 2015 and 2014 also included issues related to untimely posting of receipts and lacking of support for rental revenues received. These matters were corrected during our audit period and not listed above in the Current Year Observations.

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

Dave Yost
Auditor of State

July 26, 2018



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TULLY CONVOY PARK DISTRICT

VAN WERT 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 9, 2018**