



OHIO AUDITOR OF STATE
KEITH FABER





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

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 District), for the years ended December 31, 2019 and 2018.

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 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, 2019 and 2018.

The 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

1. We noted the District has not adopted a public records policy in accordance with **Ohio Rev. Code § 149.43(B)(7)(c)** or adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43(B)(2)**. The District should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code.
2. The District Board did not approve appropriations in 2019 which is contrary to **Ohio Rev. Code § 5705.38(C)**. Not passing a formal appropriations resolution resulted in total expenditures exceeding appropriations by \$16,481 at December 31, 2019, contrary to **Ohio Rev. Code § 5705.41(B)**.
3. District officials utilized a debit card for various purchases throughout 2019 and 2018. The District Board had no policy in place addressing the use of the debit card. **Auditor of State Bulletin 2018-003** addresses House Bill 312 amendments to regulate the usage of credit and debit cards. Effective February 2, 2019, no political subdivision may hold or utilize a debit card account. Possession or use of a debit card account by a political subdivision is a violation of **Ohio Rev. Code § 2913.21**. The District Board should immediately close the debit card account and no longer utilize it for District purchases.

Current Year Observations (Continued)

4. During 2018, we noted ATM cash withdrawals from the District's bank account which were not supported by a detailed log of whom made these withdrawals and for which park activity the withdrawal was used for. Total ATM cash withdrawals made in 2018 were \$300. All but \$100 in total cash withdrawals were not supported as to what the monies were used for. We noted no cash withdrawals in 2019. The District Board should review the monthly bank statements to ensure that cash withdrawals are not being made from the District's bank account.
5. We noted the District hold various events throughout the year such as Chinese auctions, raffles, and giveaways for prizes during the Community Days and holiday events. For these events, the District purchased numerous gift cards for prize giveaways. The District did not have corresponding support of who received the cards for both 2019 and 2018 nor did the District have each winner sign-off stating he/she received the card. To strengthen accountability controls over gift card giveaways, the District Fiscal Officer should keep a log or spreadsheet to document how many gift cards were purchased, who won each gift card, and obtain the signature of the winner of the gift card, which will provide support that the winner actually received the gift card.

Current Status of Matters Reported in our Prior Engagement

1. In the prior basic audit, we reported the District did not accurately prepare the annual financial reports. The annual financial report for 2018 had variances when compared to the manual ledgers in the amount of \$1,025 for receipts and \$1,024 in expenditures. Known revisions were made to the annual financial report for 2018 to ensure the District was in balance with the bank. The 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.
2. In the prior basic audit, the District did not timely submit the annual financial report. **Ohio Rev Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The District did not timely file complete financial statements with the Auditor of State for fiscal years ended December 31, 2019 and 2018. The reports were filed in the HINKLE system on April 23, 2020. The District should file complete financial statements in the HINKLE system prior to the due date.



Keith Faber
Auditor of State
Columbus, Ohio

July 20, 2020

OHIO AUDITOR OF STATE
KEITH FABER



BROOKSIDE PARK DISTRICT

BLMONT 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 4, 2020**

OHIO AUDITOR OF STATE KEITH FABER



BROOKSIDE PARK DISTRICT

BELMONT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/4/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov