



Dave Yost • Auditor of State



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Morristown Park District
Belmont County
65980 North 26th Road
Bethesda, Ohio 43719

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the Morristown Park District, Belmont County, Ohio (the Park District), for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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.

Current Year Observations

1. We noted the Fiscal Officer did not maintain a duplicate receipt book or supporting documentation for various types of over-the-counter cash receipts. The Fiscal Officer also did not always deposit receipts in a timely manner. The Fiscal Officer should record all receipts within a receipt book and maintain supporting documentation. To help prevent cash flow problems and the risk of receipts becoming lost, the Fiscal Officer should deposit receipts with the bank in a more timely manner, such as on the business day following the date of receipt or not to exceed three business days.
2. Examination of the Park District's accounting system indicated that, although budgetary amounts were approved, these amounts were not integrated into the accounting system. Not including budgetary amounts in the Park District's accounting system does not allow the Fiscal Officer to properly monitor budget versus actual activity throughout the year and could lead to deficit spending. The Fiscal Officer should integrate budgetary amounts into the accounting system.

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

Dave Yost
Auditor of State
Columbus, Ohio

September 10, 2015

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MORRISTOWN 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
SEPTEMBER 22, 2015**