



Dave Yost • Auditor of State





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Grandview Estates Park District  
Marion County  
1959 Grandview Drive  
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Grandview Estates Park District, Marion County, Ohio (the District) for the years ended December 31, 2016 and 2015.

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, 2016 or 2015.

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.

## Current Year Observations

1. We noted the District does not integrate budgetary amounts into the manual accounting ledgers. The District should incorporate budgeted amounts into the accounting ledgers in order to use the budget as an effective management tool and allow for monitoring of budget versus actual receipts and expenditures. This matter was also communicated to the District in our prior engagement.
2. We noted the District filed their 12/31/15 year-end annual report with the Auditor of State on April 11, 2016. Ohio Rev. Code § 117.38 requires that each public office, other than those reporting pursuant to generally accepted accounting principles, to file their annual report with the Auditor of State within sixty days after the close of the fiscal year. The District should file their annual report within the required timeframe.
3. We noted the District did not perform bank-to-book reconciliations for either January or February 2017. The District should perform monthly bank-to-book reconciliations that properly account for all transactions during the respective month as well as all reconciling items.

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

**Dave Yost**  
Auditor of State

April 19, 2017

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**GRANDVIEW ESTATES 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  
MAY 4, 2017**