



Dave Yost • Auditor of State



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June 22, 2018

Beavercreek Township Park District
1981 Dayton-Xenia Road
Greene County
Beavercreek, Ohio 45434

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Beavercreek Township Park District, Greene 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. **Ohio Rev. Code § 117.38** requires that each public office to file a financial report for each fiscal year, within sixty days of the close of the fiscal year. The District filed their annual financial statements for the years ending December 31, 2017 and 2016 on May 21, 2018 and March 4, 2017 respectively. The filing deadline for the District is March 1 of each year. Policies and procedures should be established and implemented to verify that financial statements are promptly completed after the fiscal year end and filed with the Ohio Auditor of State within sixty days. Failure to do so could result in the Township not being eligible for reduced cost basic audit and the Auditor of State assessing penalties for late files which can amount to \$750.
2. **Ohio Rev. Code § 5705.28(B)(2)(b)** requires a taxing authority or taxing unit that does not levy a tax to follow requirements set forth in **Ohio Rev. Code § 5705.41** part (B) of which prohibits a subdivision or taxing unit from making any expenditure of money unless it has been appropriated as provided in such chapter. The District's expenditures for the year ended December 31, 2017 exceeded the appropriations by \$16. Policies and procedures should be established and implemented to verify that the District's expenditures are limited by its appropriations. Failure to do so could result in the District ending with negative fund balance as expenditures exceed the available resources.

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

Dave Yost
Auditor of State

June 22, 2018

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BEAVERCREEK TOWNSHIP PARK DISTRICT

GREENE 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
JULY 5, 2018**