



OHIO AUDITOR OF STATE
KEITH FABER



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LaGrange Community Park Board
Lorain County
301 Liberty Street
LaGrange, Ohio 44050

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the LaGrange Community Park Board, Lorain County, (the Board) for the years ended December 31, 2018 and 2017.

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 Board's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Board's financial statements, transactions or balances for the years ended December 31, 2018 or 2017.

The Board'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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

Our prior audit noted the Board did not comply with Ohio Rev. Code Section 2921.42(A)(1) which prohibits a public official from authorizing or using the authority or influence of the public official's office to secure a public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest. Marlon Ford was a Board Member of LaGrange Community Park Board. Larry Ford is the father of Marlon Ford and the owner of Ford Builders II, Inc. In 2015 the LaGrange Community Park Board passed a resolution authorizing a contract with Ford Builders II, Inc. in the amount of \$49,796. Armor Plumbing and Fire Protection LLC is owned by Marlon Ford, who served on the LaGrange Community Park Board of Trustees. Armor Plumbing and Fire Protection, LLC were paid \$10,725 and \$100 in 2015, respectively, while Marlon Ford served on the Board of Trustees. These matters were referred to the Ohio Ethics Commission. The Board has not received any communication from the Ohio Ethics Commission and Marlon Ford has since resigned from the board.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

July 12, 2019

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LAGRANGE COMMUNITY PARK BOARD

LORAIN 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 25, 2019**