



OHIO AUDITOR OF STATE
KEITH FABER



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Warren Park District
Jefferson County
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We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Warren Park District, Jefferson County, (the District) 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 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, 2018 and 2017.

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. Real Estate Tax receipts were not timely posted to the District's ledger and deposited with the financial institution for fiscal years ending December 31, 2018 and 2017 as these receipts were held for a time period ranging two to four weeks before being posted and deposited. The District Fiscal Officer should take the necessary steps to post and deposit all receipts in a timely manner.
2. The annual financial statement filings made by the District for the periods ending December 31, 2018 and 2017 were filed on July 25, 2019 and June 4, 2019, respectively, and beyond the filing deadlines of March 1, 2019 and 2018, respectively. The Fiscal Officer should file the annual report each year by the required deadline on the Hinkle Reporting System.
3. For the periods ending December 31, 2018 and 2017, the District failed to certify ending balances with the County Auditor and failed to adopt an appropriation resolution. The District should adopt an annual appropriation resolution and certify ending balances with the County Auditor.
4. The General Fund had a deficit balance of \$180,094 and \$168,016 at December 31, 2018 and 2017, respectively. This is an indication that money from another fund has been used to pay the obligation of the General Fund. The Board should review the District's finances and formulate a plan for the elimination of the deficit balance.

Current Status of Matters Reported in our Prior Engagement

5. In addition to the budgetary matters reported in item 3 above, and General Fund deficit fund balances in step 4 above, the prior audit for the years ended December 31, 2016 and 2015 included a comment for the District not preparing an accurate monthly bank reconciliation. This was corrected for the periods ending December 31, 2018 and 2017.



Keith Faber
Auditor of State

Columbus, Ohio

August 29, 2019

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WARREN PARK DISTRICT

JEFFERSON 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 10, 2019**