



OHIO AUDITOR OF STATE
KEITH FABER



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Tully Convoy Park District
Van Wert County
PO Box 302
Convoy, Ohio 45832

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tully Convoy Park District, Van Wert County, (the Park District) for the years ended December 31, 2019 and 2018.

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 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, 2019 and 2018.

The Park 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 issues to report.

Current Year Observations

1. **Ohio Rev. Code Section 5705.41(B)** states, in part, that "no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated". The General Fund expenditures exceeded appropriations by \$7,817 for the year ended December 31, 2019. Because appropriations authorize spending levels, spending more than appropriated could potentially result in deficit spending. The Park District should approve amended appropriations as necessary for planned expenditures.
2. The Park District failed to timely file the annual financial reports on the Hinkle System for 2019 and 2018 as required per **Ohio Rev. Code § 117.38** and **Ohio Admin. Code § 117-2-03**. The filing deadline for the 2019 annual report was March 2, 2020 but the Park District did not file the report until March 30, 2020. The filing deadline for the 2018 report was March 1, 2019 but the Park District did not file the report until March 30, 2020. Failure to file timely may result in being ineligible for reduced audit services and could result in the assessment of a late penalty. The Park District should ensure its annual financial statements are filed with the Auditor of State within sixty days after its December 31 fiscal year end date.
3. **Ohio Rev. Code § 149.43(B)(2)**, states, in part, that a public office "shall have available a copy of its current records retention schedule at a location readily available to the public." **Ohio Rev. Code § 149.43(E)(2)**, states, in part, all public offices "shall adopt a public records policy for responding to public records requests." The Park District had not properly established a public records policy or a records retention policy. Failure to establish and maintain a public records and retention policy may result in records of the Park District not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

Current Status of Matters Reported in our Prior Engagement

1. The failure to file budgetary documents such as the annual appropriation resolutions prevents the District from having legally approved appropriations which violates **Ohio Rev. Code § 5705.39**. This matter was not an issue during the current engagement.

The failure to have legally adopted appropriations results in all expenditures exceeding appropriations which violates **Ohio Rev. Code § 5705.41(B)**. This matter is being repeated above for the current engagement.

2. The District should review **Ohio Rev. Code § 117.38** and file its annual report by the required due date based on its filing type. The Park District did not file its annual regulatory basis report by the required due dates for the years ending December 31, 2017 and 2016. This matter is being repeated above for the current engagement.



Keith Faber
Auditor of State
Columbus, Ohio

June 15, 2020

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TULLY CONVOY PARK DISTRICT

VAN WERT 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
JUNE 30, 2020**