



OHIO AUDITOR OF STATE  
**KEITH FABER**







## BASIC AUDIT REPORT

Warren Park District  
Jefferson County  
400 Williams Street  
PO Box 23  
Tiltonsville, Ohio 43963

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Warren Park District, Jefferson County, (the Park District) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Park District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 §733.81(D)(1) states that in addition to the six hours of initial education required, a newly elected fiscal officer shall complete at least a total of eighteen continuing education hours during the fiscal officer's first term of office.

Further, Ohio Rev. Code §733.81(D)(4) states that at least two hours of ethics instruction shall be included in the continuing education hours required. The Fiscal Officer failed to complete the entire required continuing education by six and one-half hours by the end of her term ended March 31, 2024. We also noted that the Fiscal Officer only completed one of the two required hours of ethics instruction.

The Fiscal Officer should ensure the required number and type of continuing education hours per Ohio Rev. Code §733.81 are completed each term.

2. Ohio Rev. Code Section 5705.10(I) requires that money paid into any fund shall be used only for the purposes for which such fund is established. The General Fund had a deficit balance of \$121,335 and \$122,915 at December 31, 2024 and 2023, respectively. This is an indication that money from another fund has been used to pay the obligations of the General Fund. Advances or transfers should be made for these funds or appropriations modified to prevent a negative cash balance. Our prior audit also reported this deficiency.

The Park District should refer to the Ohio Compliance Supplement Chapter 1 and/or Auditor of State Bulletin 97-003 for information regarding the accounting treatment and approval process for advances.

3. Ohio Rev. Code § 5705.38(A) requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. The Park District passed 2024 appropriations on February 7, 2024, which was past the required deadline. Additionally, Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code. The Park District's expenditures of \$146,996 exceeded appropriations of \$110,602 by \$36,394 for 2024. Our prior audit also reported this deficiency.

On or about the first day of each fiscal year, the Park District should adopt an annual appropriation measure. In addition, the Park District should ensure expenditures are within approved appropriations.

**Current Status of Matters Reported in our Prior Engagement**

4. In addition to the issues reported in items 2 and 3 above, our prior audit for the years ended December 31, 2022 and 2021 included issues for untimely filing of annual financial reports, lack of acknowledgement of the receipt of the Park District's public records policy by the public records custodian/manager, and improper reconciling items in the December 31, 2022 cash reconciliation. The Park District has corrected these issues.

KEITH FABER  
Ohio Auditor of State

*Tiffany L Ridenbaugh*

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 15, 2025

# OHIO AUDITOR OF STATE KEITH FABER



WARREN PARK DISTRICT

JEFFERSON COUNTY

## AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/25/2025

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)