



Mary Taylor, CPA
Auditor of State

WARREN PARK DISTRICT
JEFFERSON COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	3
Schedule of Findings	5

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Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Warren Park District
Jefferson County
107 Third Street
Yorkville, Ohio 43971

To the Board of Commissioners:

We were engaged to audit the financial statements of the Warren Park District, Jefferson County, (the District) as of and for the year ended December 31, 2002. The financial statements are the responsibility of the District's management.

The District was unable to provide us with any financial statements reflecting the District's transactions for the audit period. The District was also unable to provide any documentation as to the District's cash receipts and disbursements and reserves for encumbrances for the year ended December 31, 2002. As a result, we were unable to satisfy ourselves as to the total revenues, expenditures and fund cash balances as of December 31, 2002.

Since the District was unable to provide the evidence described in the preceding paragraph, the scope of our auditing procedures was not sufficient to enable us to express, and we do not express, an opinion on the financial activity of the District.

In accordance with *Government Auditing Standards*, we have issued our report dated January 12, 2009 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provision of laws, regulations, contracts and grants agreements and other matters. While we do not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. You should read it in conjunction with this report in assessing the results of our engagement.

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Mary Taylor, CPA
Auditor of State

January 12, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Warren Park District
Jefferson County
107 Third Street
Yorkville, Ohio 43971

To the Board of Commissioners:

We were engaged to audit the financial statements of the Warren Park District, Jefferson County, (the District) as of and for the year ended December 31, 2002, and have issued our report thereon dated January 12, 2009, in which we disclaimed an opinion upon the financial statements because the District was unable to provide us with any financial statements reflecting the District's transactions. The District was also unable to provide any documentation to support the District's cash receipts and disbursements and reserves for encumbrances for the year ended December 31, 2002.

Internal Control Over Financial Reporting

In planning and performing an audit, we would consider the District's internal control over financial reporting to determine auditing procedures to express an opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Government's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2002 -001 and 2002-002.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low risk that misstatements caused by error or fraud in amounts material to the financial statements we were engaged to audit may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. We consider reportable conditions 2002-001 and 2002-002 listed above to be material weaknesses.

Compliance

To the extent possible, we tested the District's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially affect determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of our procedures and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-001 and 2002-002.

We intend this report solely for the information and use of the Board of Commissioners. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

January 12, 2009

WARREN PARK DISTRICT
JEFFERSON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2002

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2002-001

Noncompliance Citation/Material Weakness

Ohio Revised Code Section 149.43 provides that all public records shall be promptly prepared and made available for inspection to any person at all reasonable times during regular business hours upon request, a person responsible for public records shall make copies available at cost within a reasonable period of time.

Ohio Revised Code Section 149.35.1(A) states that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under section 149.38 to 149.42 of the Revised Code.

The District was unable to provide any documentation to support the District's cash receipts and disbursements and reserves for encumbrances for the year ended December 31, 2002, resulting in the scope of our auditing procedures being insufficient for us to express an opinion on the financial activity of the District.

FINDING NUMBER 2002-002

Noncompliance Citation/Material Weakness

Ohio Revised Code Section 117.38 states that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office.

The report shall be certified by the proper officer or board and filed with Auditor of State within sixty days after the close of the fiscal year, except that public officer reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. At the time the report is filed with the Auditor of State, the chief fiscal officer, except as otherwise provided by in section 319.11 of the Ohio Revised Code, shall publish notice in a newspaper published in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The report shall contain the following:

- (A) Amount of collections and receipts, and accounts due from each source;
- (B) Amount of expenditures for each purpose;
- (C) Amount of public debt of each taxing district, the purpose for which each item of such debt was created and the provision made for the payment thereof. The substance of the report shall be published at the expense of the state in an annual volume of statistics, which shall be submitted to the governor.

Any public office, other than a state agency, that does not file its financial report at the time required by this section shall pay to the Auditor of State twenty-five dollars for each day the report remains unfulfilled after the filing date; provided that the penalty payments shall not exceed the sum of seven hundred fifty dollars. The Auditor of State may waive all or any part of the penalty assessed under this section upon the filing of the past due financial report. All sums collected from such penalties shall be placed in the public audit expense fund – local government. The Auditor of State may deduct penalties not paid within one year from the required filing date from any funds under the Auditor of State's control belonging to the public office. If funds are withheld from a county because of the failure of a taxing district located in whole or in part within the county to file, the county may deduct the amount of penalty from any revenues due the delinquent district.

Because of the reasons stated in audit finding 2002-001, the District did not prepare their 2002 financial report. The lack of financial statements also resulted in the scope of our auditing procedures being insufficient for us to express an opinion on the financial activity of the District.

The District should prepare financial statements, file them with the Auditor of State and advertise for public inspection within the guidelines of Ohio Revised Code Section 117.38.



Mary Taylor, CPA
Auditor of State

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
MARCH 17, 2009