



Mary Taylor, CPA
Auditor of State

WARREN PARK DISTRICT
JEFFERSON COUNTY

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Mary Taylor, CPA

Auditor of State

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

To the Board of Park Commissions:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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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

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

To the Board of Commissioners:

We were engaged to audit the accompanying financial statements of financial statements of the Warren Park District, Jefferson County, (the District) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed paragraph six, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, The District has prepared these financial statements using accounting practices the Auditor of state prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statement of the variances between these regulatory accounting practices and GAAP, we presume they are material

Revision to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statement. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the third following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2004, or its changes in financial position for the year then ended.

We were unable to obtain sufficient evidence to support the completeness of the pool admissions, concession sales or recreation facility rent receipts comprising 20% of the General Fund operating receipts in 2004 and 18% for 2003, nor were we able to satisfy ourselves by other auditing procedures.

Also, in our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding the operating receipts noted in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Warren Park District, Jefferson County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also 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 provisions of laws, regulations, contracts and grant arrangements and other matters. While we did 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

January 12, 2009

**WARREN PARK DISTRICT
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>All Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Other Local Taxes	\$51,103	\$57,623	\$108,726
Charges for Services	12,645		12,645
Intergovernmental	5,410	5,121	10,531
Miscellaneous	19		19
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	69,177	62,744	131,921
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current Disbursements:			
Conservation/Recreation:			
Salaries	22,542		22,542
Materials and Supplies	10,129		10,129
Equipment	8,004		8,004
Contracts - Repair	363		363
Contracts - Services	13,271		13,271
Other	3,281		3,281
Debt Service		37,458	37,458
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	57,590	37,458	95,048
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	11,587	25,286	36,873
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	28,019		28,019
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$39,606</u>	<u>\$25,286</u>	<u>\$64,892</u>

The notes to the financial statements are an integral part of this statement.

WARREN PARK DISTRICT
JEFFERSON COUNTY

STATEMENT OF CASH RECEIPTS, CASH
DISBURSEMENTS, CHANGES IN FUND CASH BALANCES
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2003

Cash Receipts:

Property and Other Local Taxes	\$48,853
Charges for Services	16,241
Intergovernmental	14,741
Miscellaneous	3,091
	<hr/>
Total Cash Receipts	82,926
	<hr/>

Cash Disbursements:

Current Disbursements:	
Conservation/Recreation:	
Salaries	25,303
Materials and Supplies	8,825
Equipment	445
Contracts - Repair	16
Contracts - Services	8,723
Advertising and Printing	40
Other	863
Debt Service	13,435
	<hr/>
Total Cash Disbursements	57,650
	<hr/>

Total Receipts Over/(Under) Disbursements

 25,276

Fund Cash Balances, January 1

 2,743

Fund Cash Balances, December 31 \$28,019

The notes to the financial statements are an integral part of this statement.

**WARREN PARK DISTRICT
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Warren Park District, Jefferson County, (the District) as a body corporate and politic. The probate judge of Jefferson County appoints a three-member Board of Commissioners to govern the District. The District operates a swimming pool and shelter house and provides recreation services to residents.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The District's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Fund:

Pool Levy Fund: This fund receives tax money for maintenance and repair of the swimming pool.

**WARREN PARK DISTRICT
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. The District did not use the encumbrance method of accounting.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN POOLED CASH

The District maintains a cash pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	<u>2004</u>	<u>2003</u>
Demand deposits	<u>\$64,892</u>	<u>\$28,019</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

**WARREN PARK DISTRICT
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$69,177	\$69,177
Special Revenue	0	62,744	62,744
Total	<u>\$0</u>	<u>\$131,921</u>	<u>\$131,921</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$57,590	(\$57,590)
Special Revenue	0	37,458	(37,458)
Total	<u>\$0</u>	<u>\$95,048</u>	<u>(\$95,048)</u>

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$82,926	\$82,926
Total	<u>\$0</u>	<u>\$82,926</u>	<u>\$82,926</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$57,650	(\$57,650)
Total	<u>\$0</u>	<u>\$57,650</u>	<u>(\$57,650)</u>

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General and Pool Levy Fund for the year ended December 31, 2004 by \$57,590 and \$37,458, respectively and in the General Fund for the year ended December 31, 2003 by \$57,650. Also contrary to Ohio law, the District failed to certify available funds.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

**WARREN PARK DISTRICT
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

4. PROPERTY TAX - (Continued)

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

5. DEBT

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
General Obligation Note	\$64,881	9%
Total	\$64,881	

The District issued a general obligation note through Belmont National Bank to finance a new swimming pool. The note is secured by tax revenue of the District.

Amortization of the above debt, including interest, is scheduled as follows:

	General Obligation Notes
Year ending December 31:	
2005	\$37,459
2006	37,459
Total	\$74,918

6. RETIREMENT SYSTEMS

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries. The District has not paid all contributions required through December 31, 2004.

7. RISK MANAGEMENT

Risk Pool Membership

The District is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the Warren Park District's policy. The Pool covers the following risks:

- General liability and casualty;
- Public official's liability; and
- Vehicle.



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 have audited the financial statements of the Warren Park District, Jefferson County, (the District) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated January 12, 2009, wherein we noted for the fiscal year ended December 31, 2004, the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also qualified our opinion because we were unable to obtain sufficient evidence to support the completeness of the pool admissions, concession sales or recreation facility rent receipts in the General Fund for the years ended December 31, 2004 and 2003. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider reportable conditions. 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 District'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: 2004-004 and 2004-005.

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 level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited 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 2004-004 and 2004-005 listed above to be material weaknesses. In a separate letter to the District's management dated January 12, 2009, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

Material Noncompliance

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2004-001 through 2004-003. In a separate letter to the District's management dated January 12, 2009, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of management and 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, 2004 AND 2003**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Revised Code Section 5705.36 states that on or about the first day of each fiscal year, the fiscal officer of a subdivision is to certify to the county auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year.

The Fiscal Officer did not file a certificate showing the total amount from all sources available for expenditures and the balances existing at the end of the year with the county auditor. Failure to file the certificate could result in expenditures exceeding the amounts of available resources. The Fiscal Officer should use a calendar with all applicable budgetary dates as a reminder to file required documents with the county auditor.

Failure to amend certificates of estimated resources to more accurately reflect actual revenue could result in overspending and negative cash balances if revenue is likely to fall short of estimates. The District should consistently compare actual revenue to estimated revenue and obtain the amended certificates as necessary.

FINDING NUMBER 2004-002

Noncompliance Citation

Ohio Revised Code Section 5705.38 requires, in part, that on or about the first day of the fiscal year, an appropriation measure be passed. **Ohio Revised Code Section 5705.41(B)** states that no subdivision or taxing unit is to expend money unless it has been appropriated.

The District did not adopt an appropriation measure for either 2003 or 2004 and expenditures are limited by the appropriations established for each fund; therefore, all expenditures made by the District in 2003 (\$57,650) and in 2004 (\$95,048) were not in compliance with the Ohio Revised Code.

Failure to pass an appropriation measure, which serves as a tool by which expenditures can be monitored, could result in overspending. The District should pass an appropriation measure as required so that expenditures can be monitored and compliance with the Ohio Revised Code provisions can be attained. Expenditures should be limited to Board of Commissioners approved appropriations for each fund.

FINDING NUMBER 2004-003

Noncompliance Citation

Ohio Revised Code Section 5705.41(D) provides that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively of the Ohio Revised Code.

1. **Then and Now Certificate** – If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board of Commissioners may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.

If the amount involved is less than \$3,000, the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Board of Commissioners if such expenditure is otherwise valid.

2. **Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not be, limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The District may also make expenditures and contracts for any amount from a specific line item appropriation in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket may be outstanding a particular time for any line item appropriation.

The District did not properly certify the amount against the applicable appropriation accounts for 100% of tested expenditures in 2003 and 2004. The District did not utilize the certification exceptions described above.

Failure to certify the availability of funds and encumber appropriations could result in overspending and negative cash balances. Unless the exceptions noted above are used properly, prior certification is not only required by statute but it is also a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Park District's funds exceeding budgetary spending limitations, the Fiscal Officer should certify that the funds are or will be available prior to obligation by the Park District. When prior certification is not possible, "then and now" certification should be used.

The District should certify purchases to which Ohio Revised Code Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language, which Ohio Revised Code Section 5705.41(D) requires to authorize disbursements. The Fiscal Officer should sign the certification at the time the Park District incurs a commitment and only when the requirements of Ohio Revised Code Section 5705.41(D) are satisfied. The Fiscal Officer should post approved purchase commitments to the proper appropriation code to reduce the available appropriation.

FINDING NUMBER 2004-004

Material Weakness

The District Fiscal Officer had not maintained documentation to support revenues generated by pool receipts, concession sales and recreation facility rents. The Board did not employ the use of pre-numbered tickets, tally sheet or any other method to account for admissions or concessions sales. Duplicate receipts were not issued for any payments made to the Board for rental fees.

The inability to obtain sufficient evidence to support the completeness of the pool admissions, concession sales or recreation facility rent receipts consisting of 20% of the General Fund operating receipts for 2004 and 18% for 2003, and the inability to satisfy ourselves by other auditing procedures resulted in a qualified opinion on the financial statements.

To adequately support the receipts recorded and reported for pool admissions, concession sales and recreation facility rents, the Board should establish procedures to substantiate the amounts collected. The procedures should include, but not be limited to:

- a. The use of pre-numbered tickets, tally sheets or another method that would provide an accurate count of the number of paid admissions;
- b. Specific procedures by which the ticket seller(s) would reconcile the number of tickets sold to the cash received;
- c. The use of tally sheets or daily inventory reconciliations to support the concession sales;
- d. Rental contracts should be executed when a park facility is rented, the contract should indicate the date and hours of use and the applicable fee. The contract could be used as the supporting documentation for the revenue received.
- e. Daily deposit of the pool admissions, concession sales and recreation facility rent receipts to the bank by the Treasurer.

The District should have an internal control system to reasonably assure that recorded transactions have occurred and are not fictitious, and that all account balances and transactions are included in the financial records. This includes maintaining sufficient documentation for all transactions.

FINDING NUMBER 2004-005

Material Weakness

Posting Errors

The District did not correctly code and classify the following receipts and disbursements in 2004, which resulted in reclassifications and adjustments to the financial statements. The District Fiscal Officer has agreed to the reclassifications and the adjustments and these corrected amounts are reflected in the accompanying financial statements. The adjustments have also been posted to the District accounting records.

Reclassifications			
Fund Name	Account Type	Amount	Description
General	Increase local taxes Increase other disbursements	\$2,340	Local tax deductions were not posted, reclassification was made to show the gross tax receipts and the deductions as disbursements.
General	Intergovernmental Revenue	\$1,808	Recorded as local tax revenue
Adjustments			
General Pool Levy	Local tax Intergovernmental	\$2,545	Revenue had been posted erroneously as local revenue in the General Fund.
General Pool Levy	Pool receipts Pool receipts	\$1,658	Pool receipts had been posted to the Pool Levy Fund, rather than the General Fund.

Failure to consistently follow a uniform chart of accounts increases the possibility the District will not be able to identify, assemble, analyze, classify, record and report its transactions correctly or to document compliance with finance-related legal and contractual requirements. The District Fiscal Officer should maintain the accounting system to enable the District to identify, assemble, analyze, classify, record and report all transactions and to maintain accountability. All transactions should be properly coded and classified according to a chart of accounts to help ensure that financial activity of the District is accurately recorded and reported. In addition, the District should adopt procedures for the review of posting of transactions and subsequent posting to the financial statements.

WARREN PARK DISTRICT
JEFFERSON COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004 AND 2003

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2001-001	Ohio Revised Code Section 5705.36	No	Re-issued as Finding 2004-001
2001-002	Ohio Revised Code Section 5705.38	No	Re-issued as Finding 2004-002
2001-003	Ohio Revised Code Section 5705.41(B)	No	Re-issued as Finding 2004-002



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**