



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Van Wert County Park District
Van Wert County
1185 Professional Drive
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Van Wert County Park District, Van Wert County, (the District) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

Current Year Observations

1. We noted that the District did not prepare a Certification of Total Amounts Available from all Resources which is available for Expenditures for 2013 and 2012. Also, there was no documentation that an annual appropriation resolution was prepared and approved by the Board for 2013 and 2012. The District, as a legally separate entity established under Ohio Revised Code 1545, should follow the budgetary requirements of the Ohio Revised Code, including but not limited to the following: Ohio Revised Code Section 5705.28(B)(2)(a), 5705.28(B)(2)(b), 5705.36, 5705.38(A), and 5705.41.
2. We noted that the District did not post Ohio Public Work Commission on-behalf of payments in the amount of \$257,656 and \$113,490 for 2013 and 2012, respectively. The failure to post all financial activity to District financial records could result in the material misstatement of the financial statements. The District should post all financial activity to District's financial records.

Current Status of Matters we Reported in our Prior Engagement

1. In addition to the budgetary matter reported in item 1 above, our prior audit for the years ended December 31, 2011 and 2010 included a finding for Ohio Revised Code 5705.41(D) failure to properly certify the availability of funds prior to obligation. The District did not certify the availability of funds prior to incurring obligations for all of the expenditures tested for 2013 and 2012. Failure to properly obtain certification of the availability of funds can result in overspending and a possible negative fund balance. Prior certification is not only required by statute but is 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 District's funds exceeding budgetary spending limitations, the District should certify that the funds are or will be available prior to the obligation. When prior certification is not possible, "then and now" certification should be used.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 20, 2014



Dave Yost • Auditor of State

VAN WERT COUNTY 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
APRIL 8, 2014**