



**PROSPECT TOWNSHIP PARK DISTRICT  
MARION COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2013-2012**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

Prospect Township Park District  
Marion County  
P.O. Box 426  
Prospect, Ohio 43342

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Prospect Township Park District, Marion County, Ohio (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. The District's financial ledgers contained revenue transactions that were misclassified; homestead and rollback receipts, and tangible personal property reimbursement receipts totaling \$8,632 in 2013 and \$8,587 in 2012 were posted as tax receipts instead of intergovernmental receipts.
2. Federal and State laws and regulations require the District to withhold and remit income taxes within a required timeframe. For the fourth quarter 2013, State and Local tax withholdings were not paid timely. Payments totaling \$92.27 which were due by January 15, 2014 were not paid until May 21, 2014.

## Current Status of Matters Reported in Prior Audit

1. Finding 2011-001 – Noncompliance/Material Weakness – Ohio Rev. Code § 5705.38  
*For 2011, the District's permanent appropriations were not approved until August 8, 2011; for 2010 the District could not provide evidence of any Commissioner approved or certified permanent appropriations.* This matter has been fully corrected for the years ended December 31, 2013 and 2012.
2. Finding 2011-002 – Noncompliance/Material Weakness – Ohio Rev. Code § 5705.40  
*Disbursements exceeded appropriations due to the District not timely or properly approving appropriations.* This matter has been fully corrected for 2013 and 2012.

**Current Status of Matters Reported in Prior Audit (Continued)**

3. Finding 2011-003 – Noncompliance/Material Weakness – Ohio Rev. Code § 5705.41(B)  
*Disbursements exceeded appropriations due to not passing an appropriation measure and not recording auditor and treasurer fees at gross.* This matter has been fully corrected for 2013 and 2012.
4. Finding 2011-004 – Noncompliance/Material Weakness – Ohio Rev. Code § 5705.41(D)  
*Disbursements exceeded appropriations due to contract amounts.* This matter has been fully corrected for 2013 and 2012.
5. Finding 2011-005 – Noncompliance/Material Weakness – Ohio Rev. Code § 5705.36  
*The District did not timely certify available balances or estimated resources.* This matter has been fully corrected for 2013 and 2012.
6. Finding 2011-006 – Noncompliance/Material Weakness – Ohio Rev. Code § 9.38  
*The District did not deposit monies in a timely manner.* This matter has been fully corrected for 2013 and 2012.
7. Finding 2011-007 – Significant Deficiency – Financial Presentation  
*The District incorrectly posted Intergovernmental Receipts as Tax Receipts.* This matter was not corrected for 2013 and 2012, as described above.
8. Finding 2011-008 – Noncompliance – Income Tax Withholding  
*The District did not timely file and pay Federal and State income tax withholdings.* This matter was partially corrected for 2013 and 2012, as described above.
9. Finding 2011-009 – Noncompliance/Material Weakness – Ohio Rev. Code § 117.38  
*The District did not file its annual financial report with the Auditor of State for 2011 and 2010.* This matter has been fully corrected for 2013 and 2012.



**Dave Yost**  
Auditor of State

July 23, 2014



# Dave Yost • Auditor of State

**PROSPECT TOWNSHIP PARK DISTRICT**

**MARION 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  
AUGUST 5, 2014**