



Dave Yost • Auditor of State





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Auglaize Township Park District  
Allen County  
7825 Bellefontaine Road  
Harrod, Ohio 45850

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Auglaize Township Park District, Allen County, (the Park District) for the years ended December 31, 2014 and 2013.

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 Park District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Government's financial statements, transactions or balances for the years ended December 31, 2014 and 2013.

The Park 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 Park District did not integrate budgetary amounts into the accounting system. The failure to integrate budgetary amounts into the accounting system inhibits the ability to monitor budget versus actual spending. The budgeted receipts and appropriations should be integrated into the accounting system.
2. **Ohio Rev. Code Section 5705.41(B)** states that expenditures cannot be made unless appropriated. In 2014, the Park District had appropriations of \$6,188 and actual disbursements of \$6,666.65. Disbursements in excess of appropriations increase the risk of deficit spending.

To help prevent actual disbursements in excess of appropriations, budget versus actual activity should be monitored throughout the year.

## Current Status of Matters we Reported in our Prior Engagement

1. The December 31, 2012 bank balance was less than the financial statement amount by approximately \$534.85 and the checkbook balance by approximately \$612.85. This issue did not exist at December 31, 2014.
2. During 2012 and 2011, monthly local government receipts were sometimes not recorded in the books and deposited for two to three months. This issue was not identified during 2014 and 2013.

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

3. **Ohio Rev. Code Section 5705.39** states, in part, that appropriations cannot exceed estimated receipts. **Ohio Rev. Code Section 5705.41(B)** provides that expenditures cannot be made unless appropriated. For 2012 and 2011, the Park District did not approved estimated receipts or appropriations. This issue was not resolved for 2013; however, the Park District did approve estimated receipts and appropriations for 2014 and the appropriations did not exceed estimated receipts.

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

**Dave Yost**  
Auditor of State

April 7, 2015



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**AUGLAIZE TOWNSHIP PARK DISTRICT**

**ALLEN 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  
MAY 7, 2015**