



Dave Yost • Auditor of State



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May 18, 2018

Williams County Park District
Williams County
12953 County Road G
Bryan, Ohio 43056

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Williams County Park District, Williams County, Ohio (the Park District) for the years ended December 31, 2017 and 2016.

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 Park District's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

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.

Based on the results of our procedures, we found the following or accounting issues to report.

Current Year Observations

1. The Williams County Commissioners provided funding to the Park District of \$2,000 in 2016 and \$3,000 in 2017. These amounts were recorded as "transfers in" on the Park District's financial statements. Transfers are used to permanently move monies between funds. The amounts should have been recorded as "intergovernmental revenues" instead of "transfers in" in the Park District's records and on the financial statements. The failure to correctly record and report financial transactions could lead to the Board or financial statement user to make misinformed decisions. We recommend the Park District properly record all transactions.
2. On May 26, 2017, the Williams County Commissioners advanced the Park District \$72,842.55 as temporary funding until a grant from the Ohio Department of Natural Resources (ODNR) was received. In November 2017, \$73,160.55 was received from ODNR. The Park District returned \$72,842.55 to County. These transactions were recorded in the Park District's accounting system, but were not included in the 2017 financial report. The advance should have been reported as a "Loan from Williams County" on the financial statements and when repaid reported as "Repayment of Loan to Williams County". The failure to correctly record and report financial transactions could lead to the Board or financial statement user to make misinformed decisions. We recommend the Park District properly record all transactions.

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

May 18, 2018



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WILLIAMS COUNTY PARK DISTRICT

WILLIAMS 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 31, 2018**