



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

Preble County Park District  
c/o Probate Court  
Preble County  
101 East Main Street  
Eaton, Ohio 45320

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Preble County Park District, Preble County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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.

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

## Current Year Observations

1. The District had not established a credit card policy to govern the use of its credit cards. The Board should approve a credit card policy that is in compliance with the House Bill 312 statutory requirements. In addition to the House Bill, additional information can be found in Auditor of State Bulletin 2018-003 and Optional Procedures Manual Section O-22 of the Ohio Compliance Supplement which are available at <https://ohioauditor.gov>.
2. Ohio Revised Code Section 5705.39 provides, in part, that the total appropriations from each fund shall not exceed the total of the estimated resources available for expenditure. The District's appropriations of \$120,318 exceeded estimated resources of \$47,705 in 2019.
3. Ohio Revised Code Section 149.43(E)(2) provides, in part, that the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The District does not have their public records policy displayed at the Park District building.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

May 7, 2020

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**PREBLE COUNTY PARK DISTRICT**

**PREBLE 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 26, 2020**