



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Williams County Park District
Williams County
12953 County Road G
Bryan, Ohio 43506

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, 2021 and 2020.

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, 2021 and 2020.

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 significant compliance or accounting issue to report.

Current Year Observation

In 2020, the Williams County Commissioners agreed to advance \$10,295 to the Park District until a grant of \$10,295 was received from the Ohio Department of Natural Resources. The Park District recorded an advance in on its 2020 financial statements. The grant monies were received in 2021. The Park District then repaid the advance to the County by recording an advance out. Since the Park District is considered a separate organization from the County, this transactions should have been considered loan proceeds and debt repayment on the Park District's financial statements. These errors were not identified and corrected prior to the Park District preparing its financial statements. The Board of Trustees should review annual financial statements to ensure correct presentation.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 8, 2022

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WILLIAMS COUNTY PARK DISTRICT

WILLIAMS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 6/21/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov