



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Vinton County Park District
Vinton County
100 East Main Street
McArthur, Ohio 45651

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Vinton County Park District, Vinton County (the District), for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2023 and 2022.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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. Ohio Rev. Code § 117.38 states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year.

The District's December 31, 2022, annual financial report due by March 1, 2023 was not filed with the Auditor of State until April 2, 2024. The District's December 31, 2023, annual financial report due by February 29, 2024 was not filed with the Auditor of State until April 2, 2024. Additionally, the 2022 annual financial report was filed in the 2023 yearend Hinkle link and the 2023 annual financial report was filed as the 2022 yearend Hinkle link.

The District should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline and at the correct yearend link.

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

Keith Faber
Auditor of State
Columbus, Ohio

June 7, 2024

OHIO AUDITOR OF STATE KEITH FABER



VINTON COUNTY PARK DISTRICT

VINTON 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 6/20/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov