



**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2011-2010**



**Dave Yost • Auditor of State**



**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

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# Dave Yost • Auditor of State

New Albany Plain Local Joint Park District  
Franklin County  
7860 Bevelhimer Road  
New Albany, Ohio 43054

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your District to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

March 30, 2012

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

New Albany Plain Local Joint Park District  
Franklin County  
7860 Bevelhymmer Road  
New Albany, Ohio 43054

To the Board of Trustees:

We have audited the accompanying financial statements of New Albany Plain Local Joint Park District, Franklin County, Ohio, (the District) as of and for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2011 and 2010, or its changes in financial position for the years then ended.

New Albany Plain Local Joint Park District  
Franklin County  
Independent Accountants' Report on Internal Control Over  
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Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of New Albany Plain Local Joint Park District, Franklin County, Ohio, as of December 31, 2011 and 2010 and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 2, during 2011 the District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2012, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Dave Yost**  
Auditor of State

March 30, 2012



**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND CASH BALANCES- ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Agency Fund</u>	<u>Total Governmental</u>
<b>Cash Receipts</b>					
Taxes	\$ 440,524	\$ 753,707	\$ -	\$ -	\$ 1,194,231
Intergovernmental	52,016	89,258	-	-	141,274
Registration Fees	101,023	-	-	-	101,023
Interest	916	-	-	-	916
Miscellaneous	42,120	-	-	-	42,120
Concessions	31,110	-	-	-	31,110
<i>Total Cash Receipts</i>	<u>667,709</u>	<u>842,965</u>	<u>-</u>	<u>-</u>	<u>1,510,674</u>
<b>Cash Disbursements</b>					
Personnel	224,523	-	-	-	224,523
Administrative	41,408	10,771	-	-	52,179
Utilities	74,868	-	-	-	74,868
Maintenance	280,770	-	-	-	280,770
Insurance	14,989	-	-	-	14,989
Debt Service:					
Redemption of Principal	-	339,998	-	-	339,998
Interest and Other Fiscal Charges	-	479,095	-	-	479,095
<i>Total Cash Disbursements</i>	<u>636,558</u>	<u>829,864</u>	<u>-</u>	<u>-</u>	<u>1,466,422</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	31,151	13,101	-	-	44,252
<b>Non-Operating Receipts (Disbursements)</b>					
Registration Fees	-	-	-	276,848	276,848
Interest	-	-	-	70	70
Administrative	-	-	-	(284,684)	(284,684)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,766)</u>	<u>(7,766)</u>
<i>Net Change in Fund Cash Balances</i>	31,151	13,101	-	(7,766)	36,486
<i>Fund Balance, January 1:</i>	<u>301,417</u>	<u>231,617</u>	<u>1,058</u>	<u>120,939</u>	<u>655,031</u>
<b>Fund Cash Balances, December 31</b>					
Restricted	-	244,718	-	113,173	357,891
Committed	-	-	1,058	-	1,058
Assigned	152,540	-	-	-	152,540
Unassigned	180,028	-	-	-	180,028
<i>Fund Cash Balances, December 31</i>	<u>\$ 332,568</u>	<u>\$ 244,718</u>	<u>\$ 1,058</u>	<u>\$ 113,173</u>	<u>\$ 691,517</u>

See accompanying notes to the financial statements.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND CASH BALANCES- ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<b>General Fund</b>	<b>Debt Service</b>	<b>Capital Project</b>	<b>Agency Fund</b>	<b>Total Governmental</b>
<b>Cash Receipts</b>					
Taxes	\$ 452,265	\$ 763,026	\$ -	\$ -	\$ 1,215,291
Intergovernmental	51,431	90,069	-	-	141,500
Registration Fees	95,967	-	-	-	95,967
Interest	860	-	-	-	860
Miscellaneous	32,174	-	-	-	32,174
Donations	16,722	-	-	-	16,722
Concessions	28,342	-	-	-	28,342
<i>Total Cash Receipts</i>	<u>677,761</u>	<u>853,095</u>	<u>-</u>	<u>-</u>	<u>1,530,856</u>
<b>Cash Disbursements</b>					
Personnel	233,540	-	-	-	233,540
Administrative	21,600	9,826	-	-	31,426
Utilities	63,916	-	-	-	63,916
Maintenance	265,695	-	-	-	265,695
Insurance	14,226	-	-	-	14,226
Debt Service:					-
Redemption of Principal	38,659	480,000	-	-	518,659
Interest and Other Fiscal Charges	1,735	334,143	-	-	335,878
<i>Total Cash Disbursements</i>	<u>639,371</u>	<u>823,969</u>	<u>-</u>	<u>-</u>	<u>1,463,340</u>
<i>Total Receipts Over/(Under) Disbursements</i>	<u>38,390</u>	<u>29,126</u>	<u>-</u>	<u>-</u>	<u>67,516</u>
<b>Non-Operating Receipts (Disbursements)</b>					
Registration Fees	-	-	-	322,903	322,903
Interest	-	-	-	78	78
Administrative	-	-	-	(306,821)	(306,821)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,160</u>	<u>16,160</u>
<i>Net Change in Fund Cash Balances</i>	<u>38,390</u>	<u>29,126</u>	<u>-</u>	<u>16,160</u>	<u>83,676</u>
<i>Fund Balance, January 1:</i>	<u>263,027</u>	<u>202,491</u>	<u>1,058</u>	<u>104,779</u>	<u>571,355</u>
<i>Fund Cash Balance, December 31:</i>	<u>\$ 301,417</u>	<u>\$ 231,617</u>	<u>\$ 1,058</u>	<u>\$ 120,939</u>	<u>\$ 655,031</u>

See accompanying notes to the financial statements.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the New Albany Plain Local Joint Park District, Franklin County, (the District) as a body corporate and politic. The District was created in April 1999 as a jointly governed organization among the Village of New Albany, Plain Township, and the Plain Local School District pursuant to provisions of the Ohio Revised Code. The District's mission is the efficient development, funding and maintenance of active parks and passive recreation areas for the residents of the Village of New Albany, Plain Township, and the Plain Local School District. The original term of the District expired on April 30, 2002. The provisions of the agreement state that the term may be renewed and extended for additional successive terms of 10 years each by appropriate resolutions. The Village of New Albany, Plain Township, and the Plain Local School District have made the appropriate resolutions to extend the term through April 30, 2012.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposit and Investments**

The District's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**2. Debt Service Fund**

This fund accounts for resources the District accumulates to pay bond and note debt.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

**3. Capital Project Fund**

This fund accounts for receipts restricted to acquiring or constructing major capital projects.

**4. Agency Fund**

This fund is used to account for assets that are received by the District to be held or disbursed on behalf of the person or organization from whom they were received.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (other than the agency fund) be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts). The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. For 2011, Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2011 and 2010 budgetary activity appears in Note 3.

**F. Fund Balance**

For December 31, 2011 fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**F. Fund Balance (Continued)**

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Commissioners can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Commissioners or a District official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**G. Property, Plant, and Equipment**

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**H Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**2. Change in Accounting Principle and Restatement of Net Assets/Fund Equity**

For fiscal year 2011, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a governmental is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of GASB Statement No. 54 had no effect on the fund balance of the District's funds.

**3. Equity in Pooled Deposits and Investments**

The District maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2011	2010
Demand deposits	\$541,984	\$514,902
Sweep Account	149,533	140,129
Total deposits	\$691,517	\$655,031

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**4. Budgetary Activity**

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$647,708	\$667,709	\$20,001
Debt Service	865,122	842,965	(22,157)
Total	\$1,512,830	\$1,510,674	(\$2,156)

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$947,263	\$636,558	\$310,705
Debt Service	819,093	829,864	(10,771)
Total	\$1,766,356	\$1,466,422	\$299,934

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**4. Budgetary Activity (Continued)**

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$680,261	\$677,761	(\$2,500)
Debt Service	869,556	853,095	(16,461)
Total	\$1,549,817	\$1,530,856	(\$18,961)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$945,945	\$639,371	\$306,574
Debt Service	873,055	823,969	49,086
Total	\$1,819,000	\$1,463,340	\$355,660

**5. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**6. Debt**

The District issued bonds in July 2003 for the purpose of extending, enlarging, and improving new and existing land, recreation facilities, fields, indoor recreation centers, leisure trails, with related landscaping, site improvements, utility lines and equipment thereof; constructing and paving parking lots to serve the District; and retiring of anticipation notes. Bonds were issued in the amount of \$4,999,992 for a term of 20 years at an interest rate ranging from 2% to 7.198%. Bond principal is due December 1<sup>st</sup> of each year. Bond interest is due on June 1<sup>st</sup> and December 1<sup>st</sup> of each year.

The District issued bonds in March 2005 for the purpose of extending, enlarging, and improving new and existing land, recreation facilities, fields, indoor recreation centers, leisure trails, with related landscaping, site improvements, utility lines and equipment thereof; constructing and paving new and existing parking lots to serve the District; and acquiring lands and buildings. Bonds were issued in the amount of \$6,000,000 for a term of 20 years at an interest rate ranging from 3% to 4.25%. Bond principal is due December 1<sup>st</sup> of each year. Bond interest is due on June 1<sup>st</sup> and December 1<sup>st</sup> of each year. A lump sum total for compounded interest of \$160,002 was paid in addition to the scheduled principal and interest payments on December 1, 2011.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**6. Debt (Continued)**

Principal and interest requirements for bonds outstanding at December 31, 2011 are:

2012	\$505,000	\$312,193	\$817,193
2013	520,000	295,693	\$815,693
2014	535,000	278,718	\$813,718
2015	555,000	261,100	\$816,100
2016	580,000	238,900	\$818,900
2017-2021	3,255,000	817,838	\$4,072,838
2022-2024	1,925,000	149,460	\$2,074,460
Total	<u>\$7,875,000</u>	<u>\$2,353,902</u>	<u>\$10,228,902</u>

The District paid off their notes payable that originated in October 2000 with an issue price of \$290,000. These notes were paid off in October 2010 with the total principal payment of \$38,668.

**7. Retirement Systems**

The District contributes to the Public Employees Retirement System of Ohio (the System), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. The System provides basic retirement benefits, disability, survivor established by Chapter 145 of the Ohio Revised Code. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2011.

**8. Risk Management**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**9. Leases**

The District leases land from the Village of New Albany. Pursuant to the lease, the District may use the land free of charge provided that, at its own cost, the District develops a public recreational park and related improvements to the premises. The lease expires in 2014, but will automatically renew for additional successive 15 –year terms as long as the District remains in existence.





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

New Albany Plain Local Joint Park District  
Franklin County  
7860 Bevelhymer Road  
New Albany, Ohio 43054

To the Board of Trustees:

We have audited the financial statements of New Albany Plain Local Joint Park District, Franklin County, (the District) as of and for the year ended December 31, 2011 and 2010, and have issued our report thereon dated March 30, 2012, wherein we noted during 2011 the District adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

New Albany Plain Local Joint Park District  
Franklin County  
Independent Accountants' Report on Internal Control Over  
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Page 2

We did note certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated March 30, 2012.

We intend this report solely for the information and use of management, the Board of Trustees, Audit committee and others within the District. We intend it for no one other than these specified parties.

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

March 30, 2012

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT  
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2009-001	Financial Reporting	Yes	N/A
2009-002	ORC 5705.41(D)(1) – Prior Certification of Funds	No	Partially Corrected, repeated in Management Letter

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# Dave Yost • Auditor of State

NEW ALBANY PLAINS LOCAL JOINT PARK DISTRICT

FRANKLIN 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  
APRIL 12, 2012