



Dave Yost • Auditor of State



Dave Yost • Auditor of State

August 14, 2018

Bellaire Park District
Belmont County
62625 Hawthorn Hill Rd.
Jacobsburg, Ohio 43933

To the Board of Park Commissioners:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Bellaire Park District, Belmont 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 § 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 § 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 Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2015 and 2014 included an observation that the 2014 financial statements were not timely filed. The Park District filed its 2017 financial statements on January 28, 2018 but did not file the related notes to the financial statements until May 25, 2018. Ohio Rev. Code § 117.38 requires the annual financial report be filed within 60 days of year end. The Park District should file its annual financial reports with the Auditor of State utilizing the Hinkle System within 60 days of fiscal year end.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 14, 2018

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BELLAIRE PARK DISTRICT

BELMONT 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
AUGUST 28, 2018**