



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Warren Park District  
Jefferson County  
PO Box 123  
Tiltonville, Ohio 43963

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Warren Park District, Jefferson County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. **Ohio Rev. Code § 117.38** requires each public office to file an annual financial report made in accordance with forms prescribed by the Auditor of State. A Park District shall file their annual report within sixty (60) days after the close of the fiscal year end. The District's fiscal year 2020 and 2019 reports were due March 1, 2021 and 2020, respectively, however, were not filed until May 12, 2021 and May 28, 2020. The District should ensure a complete report is filed on or before the 60 day reporting deadline.
2. **Ohio Rev. Code § 5705.10(I)** requires that money paid into any fund shall be used only for the purposes for which such fund is established. The General Fund had a deficit balance of \$193,650 and \$206,536 at December 31, 2020 and 2019, respectively. This is an indication that money from another fund has been used to pay the obligations of the General Fund. Advances or transfers should be made for these funds or appropriations modified to prevent a negative cash balance. The District should refer to Ohio Compliance Supplement (OCS) Chapter 1 and/or Auditor of State Bulletin 97-003 for information regarding the accounting treatment and approval process for advances.
3. **Ohio Rev. Code § 733.81** sets forth requirements regarding the Fiscal Integrity Act. As of December 31, 2020 and 2019, the Fiscal Officer did not complete the required training. The District Fiscal Officer should complete the required training.

---

Efficient • Effective • Transparent

4. **Ohio Rev. Code § 121.22(C)** requires the minutes of a regular or special meeting of any public body to be promptly prepared, filed, and maintained and shall be open to public inspection. Minutes were not prepared, filed, or maintained for 2020 or 2019. The District should prepare, file, and maintain the minutes in accordance with the Ohio Revised Code Section above.
5. **Ohio Rev. Code § 5705.38(A)** requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. In addition, **Ohio Rev. Code § 5705.36(A)(1)** provides, in part, on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget. For the periods ending December 31, 2020 and 2019, the District failed to certify ending balances with the County Auditor and failed to adopt an appropriation resolution. The Fiscal Officer should, on or about the first day of each fiscal year, certify to the county auditor the total amount from all sources available for expenditures from each fund and obtain the approved amended certificate of estimated resources and adopt an annual appropriation measure.
6. **Ohio Rev. Code § 149.43(B)(7)(c) and 149.43(E)(2)** requires the adoption of a public records policy. In addition, **Ohio Rev. Code § 149.43(B)(2)** sets forth requirements regarding the establishment of a records retention schedule. Finally, **Ohio Rev. Code § 149.43(E)(2)** requires the records custodian/manager to acknowledge receipt of the public records policy and the public records policy to be displayed in all branches of the District. The District has not adopted a public records policy or a records retention schedule, and a records custodian/manager has not been designated and has not acknowledged receipt of the public records policy. The District should review the above Ohio Revised Code Sections and implement procedures to help ensure compliance.
7. Real Estate Tax receipts were not timely posted to the District's ledger and deposited with the financial institution for fiscal years ending December 31, 2020 and 2019 in a timely manner as these receipts were held for a time period ranging four weeks to two months before being posted and deposited. The August 2020 settlement check was not deposited until October 9, 2020 but was stale dated on the County side so it never cleared the bank. The check was re-issued by the County and never received by the District. Finally, another check was re-issued by the County in April in 2021 when it was subsequently received and deposited. The District Fiscal Officer should take the necessary steps to post and deposit all receipts in a timely manner.

#### **Current Status of Matters Reported in our Prior Engagement**

8. Our audit for the years ended December 31, 2018 and 2017 included the matter for not timely posting real estate tax receipts reported in item 7 above, the matter for failing to file the annual report before the required due date reported in item 1 above, the matter for failing to certify ending balances with the County Auditor and failing to adopt an appropriation resolution reported in item 5 above, and the matter for General Fund deficit fund balance reported in item 2 above.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 10, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**WARREN PARK DISTRICT**

**JEFFERSON 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 12/23/2021**

88 East Broad 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](http://www.ohioauditor.gov)