



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Beavercreek Township Park District  
Greene County  
PO Box 340762  
Beavercreek, Ohio 45324

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Beavercreek Township Park District, Greene County, (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 accounting issue to report.

### Current Year Observation

1. We noted the Park District did not establish a special bond (capital projects fund) for its new bond issuance. The Park District received \$70,000 in bond proceeds during 2020 for the purpose of paying the cost of improving the parks by constructing a shelter in the Park District, which were posted to the General Fund. These monies should have been placed into a special bond (capital projects) fund established for the activity of the bond issuance. Failure to establish a special bond fund for the receipts of the bond issuance could result in unallowable expenditures. The Park District should implement internal control procedures to review revenue sources for possible restrictions to verify receipts are posted to the proper funds.

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

2. Our prior audit for the years ended December 31, 2019 and 2018 included noncompliance with **Ohio Rev. Code § 117.38(A)-(B)** for failing to file complete annual reports timely with the Auditor of State. The Park District filed timely reports for 2020 and 2021.
3. Our prior audit, for the years ended December 31, 2019 and 2018 included noncompliance with **Ohio Rev. Code § 121.22(G)** for failing to provide a purpose for entering into an executive session. The Park District had no executive sessions during 2020 and 2021.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

August 4, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**BEAVERCREEK TOWNSHIP PARK DISTRICT**

**GREENE 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 8/18/2022**

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](http://www.ohioauditor.gov)