



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

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

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 District), for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 Observation

Budgetary data (estimated revenue and appropriations) was not integrated into the accounting system. Failure to integrate budgetary data into the accounting system could lead to an inability to monitor actual results against the budget.

The Park District should include estimated receipt amounts in the revenue ledger and appropriation amounts in their appropriation ledger.

Current Status of Matter Reported in our Prior Engagement

26 U.S.C. § 3403 states, in part, the employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter.

During 2021, we noted the Park District remitted Medicare withholdings in the amount of \$145 on May 25, 2022; however, should have been due on January 31, 2022. The Park District should remit withholdings to the appropriate federal agencies in a timely manner. The Park District did not correct this issue from prior audit.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State
Columbus, Ohio

August 11, 2022

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BELLAIRE PARK DISTRICT

BELMONT 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 8/25/2022

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This report is a matter of public record and is available online at
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