



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Brookside Park District  
Belmont County  
400 Jefferson Street, Apt. B  
Martins Ferry, Ohio 43935

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Brookside Park District, Belmont County, Ohio (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 § 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 § 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 the annual financial report be filed within 60 days of year end. The Park District filed its 2021 financial statements on May 11, 2022 in the Hinkle System. The deadline to file financial statements for 2021 was March 1, 2022. 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. This observation was also reported in the 2018-19 basic audit report.
2. We noted the Park District held various events throughout the year such as Chinese auctions, raffles, and giveaways for prizes during the Community Days and holiday events. For these events, the District purchased numerous gift cards for prize giveaways. The District did not have corresponding support of who received the cards for both 2021 and 2020 nor did the Park District have each winner sign-off stating he/she received the card. To strengthen accountability controls over gift card giveaways, the Park District Fiscal Officer should keep a log or spreadsheet to document how many gift cards were purchased, who won each gift card, and obtain the signature of the winner of the gift card, which will provide support that the winner actually received the gift card. This observation was also reported in the 2018-19 basic audit report.

**Current Year Observations (Continued)**

3. We noted that the Park District has not adopted a public records policy or adopted a formal records retention schedule in accordance with Ohio Rev. Code § 149.43. The Park District should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code. This observation was also reported in the 2018-19 basic audit report.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 26, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**BROOKSIDE 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 10/11/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)