



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

Morristown Park District
Belmont County
65980 North 26th Road
Bethesda, Ohio 43719

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Morristown Park District, Belmont County, Ohio (the Park District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. We noted that General Fund expenditures of \$26,994 exceeded appropriations of \$9,908 by \$17,086 for the year ended December 31, 2022. Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority from expending money unless it has been appropriated. The Park District's failure to limit expenditures to the amounts appropriated could result in deficit spending. The Park District should regularly monitor budgetary information to ensure that expenditures do not exceed the total appropriations.
2. 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 and appropriation amounts in their cash book.
3. Ohio Rev. Code § 117.38 states each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Park District filed its 2022 and 2021 annual financial report on April 2, 2023 and April 1, 2022, respectively. No extension was obtained for either year. Our prior engagement noted the Park District failed to file their 2020 and 2019 annual financial report within the allotted 60 days. The Park District should file its Annual Financial Report each year with the Auditor of State utilizing the HINKLE system within 60 days after fiscal year end.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 10, 2023

OHIO AUDITOR OF STATE KEITH FABER



MORRISTOWN 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 7/20/2023

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