



Dave Yost • Auditor of State

**TULLY-CONVOY PARK DISTRICT
VAN WERT COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Statement of Cash Receipts, Cash Disbursements, and Change in Fund Cash Balance – General Fund - For the Year Ended December 31, 2011	5
Statement of Cash Receipts, Cash Disbursements, and Change in Fund Cash Balance – General Fund - For the Year Ended December 31, 2010	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	11
Schedule of Findings.....	13
Schedule of Prior Audit Findings.....	17

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Dave Yost • Auditor of State

Tully-Convoy Park District
Van Wert County
P.O. Box 302
Convoy, Ohio 45832

To the Board of Park District Commissioners:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 19, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Tully-Convoy Park District
Van Wert County
P.O. Box 302
Convoy, Ohio 45832

To the Board of Park District Commissioners:

We have audited the accompanying financial statements of the Tully-Convoy Park District, Van Wert County, (the Park District) as of and for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the Park District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

We were unable to obtain sufficient evidential matter supporting the amounts recorded as rental fees revenue for the years ended December 31, 2011 and 2010. Rental fees revenue consisted of \$3,755 and \$3,995, which is 16.4 percent and 17.2 percent, respectively, of cash receipts for the years ended December 31, 2011 and 2010. We were unable to determine the validity of the rental fees revenue through alternative procedures.

As described more fully in Note 1, the Park District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the fund the accompanying financial statements present, GAAP require presenting entity wide statements. While the Park District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Park Districts to reformat their statements. The Park District has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Park District as of December 31, 2011 and 2010, or its changes in financial position for the years then ended.

Also, in our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine the evidence regarding the rental fees revenue, the financial statements referred to above present fairly, in all material respects, the fund cash balance of Tully-Convoy Park District, Van Wert County, as of December 31, 2011 and 2010, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 2, during 2011 the Tully-Convoy Park District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2012, on our consideration of the Park District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Dave Yost
Auditor of State

July 19, 2012

**TULLY-CONVOY PARK DISTRICT
VAN WERT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGE IN FUND CASH BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General
Cash Receipts:	
Property Taxes	\$5,598
Intergovernmental	10,978
Rental Fees	3,755
Earnings on Investments	3
Gifts and Donations	2,540
Total Cash Receipts	22,874
 Cash Disbursements:	
Current Disbursements:	
Supplies	1,462
Repairs	2,080
Contract Services	14,195
Other	6,827
Total Cash Disbursements	24,564
 Excess of Receipts Over (Under) Disbursements	 (1,690)
 Fund Cash Balances, January 1	 20,900
 Fund Cash Balances, December 31:	
Unassigned (Deficit)	19,210
 Fund Cash Balances, December 31	 \$19,210

The notes to the financial statements are an integral part of this statement.

**TULLY-CONVOY PARK DISTRICT
VAN WERT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2010**

	General
Cash Receipts:	
Property Taxes	\$5,542
Intergovernmental	9,492
Rental Fees	3,995
Earnings on Investments	202
Gifts and Donations	4,000
Total Cash Receipts	23,231
 Cash Disbursements:	
Current Disbursements:	
Supplies	3,868
Repairs	2,075
Equipment	350
Contract Services	10,807
Other	2,519
Total Cash Disbursements	19,619
 Total Receipts Over/(Under) Disbursements	 3,612
 Fund Cash Balances, January 1	 17,288
 Fund Cash Balances, December 31	 \$20,900

The notes to the financial statements are an integral part of this statement.

**VAN WERT COUNTY PARK DISTRICT
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Tully-Convoy Park District, Van Wert County, (the District) as a body corporate and politic. The probate judge of Van Wert County appoints a three-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposit and Investments

The District's funds are in demand deposits only.

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its fund into the following type:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund / object level of control and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

VAN WERT COUNTY PARK DISTRICT
VAN WERT COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated. The District did not encumber all commitments required by Ohio law.

A summary of 2011 and 2010 budgetary activity appears in Note 3.

F. Fund Balance

For December 31, 2011, the fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Non-spendable

The District classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Commissioners can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Commissioners or a District official delegated that authority by resolution, or by State Statute.

**VAN WERT COUNTY PARK DISTRICT
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. CHANGE IN ACCOUNTING PRINCIPLE

For fiscal year 2011, the District adopted Governmental Accounting Standard Board (GASB) Statement No. 54. Implementing GASB Statement No. 54 had no effect on fund balances previously reported.

3. Deposits

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	<u>2011</u>	<u>2010</u>
Demand deposits	<u>\$19,210</u>	<u>\$20,900</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

<u>2011 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	<u>\$25,870</u>	<u>\$22,874</u>	<u>(\$2,996)</u>
Total	<u>\$25,870</u>	<u>\$22,874</u>	<u>(\$2,996)</u>

**VAN WERT COUNTY PARK DISTRICT
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

4. BUDGETARY ACTIVITY (Continued)

2011 Budgeted vs. Actual Budgetary Basis Expenditures				
Fund Type		Appropriation Authority	Budgetary Expenditures	Variance
General		\$46,765	\$24,564	\$22,201
	Total	\$46,765	\$24,564	\$22,201

2010 Budgeted vs. Actual Receipts				
Fund Type		Budgeted Receipts	Actual Receipts	Variance
General		\$25,310	\$23,231	(\$2,079)
	Total	\$25,310	\$23,231	(\$2,079)

2010 Budgeted vs. Actual Budgetary Basis Expenditures				
Fund Type		Appropriation Authority	Budgetary Expenditures	Variance
General		\$30,000	\$19,619	\$10,381
	Total	\$30,000	\$19,619	\$10,381

5. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

6. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



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INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Tully-Convoy Park District
Van Wert County
P.O. Box 302
Convoy, Ohio 45832

To the Board of Park District Commissioners:

We have audited the financial statements of Tully-Convoy Park District (the Park District) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated July 19, 2012 wherein we qualified our opinion because we were unable to obtain sufficient evidential matter supporting the amounts reported as rental fee income for the years ended December 31, 2011 and 2010. We did note that the Park District adopted the provisions of Government Accounting Standards Board Statement No. 54, *Fund Balance and Governmental Fund Type Definitions* for the year ended December 31, 2011. We also noted the Park District prepared its financial statement using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Park District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Park District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Park District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness and another deficiency we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2011-001 described in the accompanying schedule of findings to be a material weakness.

**Internal Control Over Financial Reporting
(Continued)**

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2011-002 described in the accompanying schedule of findings to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the Park District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2011-003.

We also noted certain matters not requiring inclusion in this report that we reported to the Park District's management in a separate letter dated July 19, 2012.

We intend this report solely for the information and use of management and the Board of Park District Commissioners. We intend it for no one other than these specified parties.



Dave Yost
Auditor of State

July 19, 2012

**TULLY-CONVOY PARK DISTRICT
VAN WERT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010**

1. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2011-001

Material Weakness – Rental Fees and Contracts

The small size of the District's operations did not allow for an adequate segregation of duties for the collection of rental fees. Since rental fees of \$3,755 and \$3,995, represented 16.4 and 17.2 percent of current operating revenues for 2011 and 2010, respectively, it is important that the Park District Board adopt policies and implement procedures for the proper recording and monitoring of rental fees. The following problems were noted in the recording and monitoring of rental fees:

- The Fiscal Officer used a calendar to indicate when events were booked and wrote on the calendar the name of the individual, the date requested for an event and then noted the date on which the event was booked after a verbal commitment was made. However, the actual event (i.e. wedding, graduation, etc.) was not consistently written on the calendar, and the receipt date, amount, and number was not included on the calendar for either 2011 or 2010;
- There was no evidence that the calendar was updated for date changes and cancellations;
- Sales receipts were written for each rental, however, the receipt did not include the rental type, date of the event, nor the total rental fee charged;
- Rental contracts were implemented in 2010; however, contracts were not present for all rentals and did not contain the receipt date, amount or number;
- There was no evidence that the Board monitored the rental calendar and contracts and the fees that were charged and posted to the revenue ledgers.

The lack of required detailed documentation for rental fees, and the lack of maintaining an updated calendar could result in loss of revenues due to double booked dates and in the possibility of diversion of cash to personal use without detection. The lack of adequate records has resulted in an opinion qualification for the years 2011 and 2010 due to the inability to determine the fair presentation of the rental fee revenue. In addition, the lack of an official contract with the renters that establishes the responsibilities and the monetary requirements from each party in regard to the rental and clean-up could lead to misunderstandings and possible legal issues.

The Board should consider the following to establish appropriate controls over rental fees and to help ensure the accuracy of the financial statements:

- Formal policies regarding rental procedures and the method in which they are booked should be established by the Board. The calendar should be maintained per the Board approved policy and at a minimum, include the name of the renter, type of event, and date booked. When the renter makes payment, the receipt number and amount should also be included on the calendar. A written contract should be required for each renter. The form of the contract should be reviewed by Legal Counsel and approved by the Board. Also, the Board should implement monitoring procedures to determine that the procedures are being followed.
- Any updates regarding date changes or event cancellations, should be recorded on the calendar and contracts;

**FINDING NUMBER 2011-001
(Continued)**

- The receipt should document rental type, date of the event, and total rental fee charged;
- The Board should periodically review the event calendar and contracts during the year and compare the recorded receipts to the revenue ledger to determine if they are in agreement and if not, determine why.

FINDING NUMBER 2011-002

Significant Deficiency – Financial Reporting

The financial statements revenue and expenditure classifications were not reported accurately during 2011 and 2010 as follows:

- During 2011, \$5,598 in tax revenues was recorded in the financial statements as intergovernmental revenues.
- During 2010, \$5,447 in tax revenues was recorded in the financial statements as intergovernmental revenues.

The lack of proper recording required reclassifications of the line item accounts on the Park District's financial statements and could result in misleading financial statements.

Sound financial reporting is the responsibility of the Fiscal Officer and the Board of Commissioners and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

To provide that the District's financial statements and notes to the statements are complete and accurate, policies should be adopted and procedures implemented, which include a final review of the statements and notes by the Fiscal Officer and the Board to identify and correct errors and omissions. The Fiscal Officer should also review the chart of accounts to determine that accounts are being properly posted.

FINDING NUMBER 2011-003

Noncompliance – Prior Certification of Obligations

Ohio Rev. Code Section 5705.41(D)(1) states that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification shall be null and void.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

**FINDING NUMBER 2011-003
(Continued)**

1. **“Then and Now” Certificate** – If the fiscal officer can certify that both at the time that the contract or order was made (“then”), and at the time that the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Park District can authorize the drawing of a warrant for the payment of the amount due. The Park District has thirty days from the receipt of the “then and now” certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Park District.

2. **Blanket Certificate** – Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The Park District may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The Park District had not certified the availability of funds prior to incurring obligations for 100% of the 2011 and 2010 expenditures. Failure to properly obtain certification of the availability of funds can result in overspending and a possible negative fund cash balance. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Park District’s funds exceeding budgetary spending limitations, the Park District should certify that the funds are or will be available prior to the obligation. When prior certification is not possible, “then and now” certification should be used.

Officials Response:

We did not receive responses from Officials to the Findings above.

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**TULLY CONVOY PARK DISTRICT
VAN WERT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011 and 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Noncompliance - Prior Certification Ohio Rev. Code Section 5705.41(D)	No	Not Corrected, See Finding Number 2011-003
2009-002	Noncompliance – Ohio Rev. Code Section 149.351(A) – Destruction of Public Records	Yes	
2009-003	Rental Fees and Contracts	No	Not Corrected, See Finding Number 2011-001
2009-004	Financial Reporting	No	Not Corrected, See Finding Number 2011-002
2009-005	Timely Posting of Transactions and Reconciling of Bank Accounts	Partially Corrected	Repeated in the Management Letter

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Dave Yost • Auditor of State

TULLY-CONVOY PARK DISTRICT

VAN WERT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 28, 2012**