



Dave Yost • Auditor of State



Dave Yost • Auditor of State

October 29, 2018

Bridgeport Park District
Belmont County
69221 Old Cadiz Road
Bridgeport, Ohio 43912

To the Board of Park District Commissioners:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Bridgeport Park District, Belmont County, Ohio (the Park District), for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 issue to report.

Current and Prior Year Observation

The Park District should have internal controls in place to reasonably assure that budgetary accounts are integrated into the manual financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

The Fiscal Officer did not integrate budgeted receipts and appropriations, and any amendments made to them, to the manual accounting ledgers. Because the information was not integrated into the manual ledgers, the Board was unable to effectively monitor budgetary activity throughout the year.

The Fiscal Officer should record estimated receipts per the Official Certificate of Estimated Resources and appropriations approved by the Board of Park Commissioners, as well as all amendments, to the manual accounting ledgers for proper budgetary integration. The Fiscal Officer should periodically present budget vs. actual information to the Board of Park Commissioners. These procedures will help ensure more useful comparisons of budget versus actual activity, as well as provide management with accurate monitoring tools throughout the year.

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Belmont County
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A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State
Columbus, Ohio

October 29, 2018



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BRIDGEPORT PARK DISTRICT

BELMONT 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
NOVEMBER 8, 2018**