



Mary Taylor, CPA
Auditor of State

**TULLY CONVOY PARK DISTRICT
VAN WERT COUNTY**

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Mary Taylor, CPA
Auditor of State

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

To the Board of 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

May 26, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Commissioners:

We have audited the financial statements of the Tully Convoy Park District, Van Wert County, (the District) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated May 26, 2010. These financial statements are the responsibility of the 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, 2009 and 2008. Rental fees revenue consisted of \$3,226 and \$4,925, which is 15.6 percent and 21 percent, respectively, of cash receipts for the years ended December 31, 2009 and 2008. We were unable to determine the validity of the rental fees revenue through alternative procedures.

As described more fully in Note 1, the 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.

While the 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 Districts to reformat their statements. The 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, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2009 and 2008, 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, 2009 and 2008, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2010, on our consideration of the 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.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

May 26, 2010

**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, 2009**

	General
Cash Receipts:	
Property Taxes	\$5,225
Intergovernmental	10,328
Rental Fees	3,226
Earnings on Investments	2
Gifts and Donations	2,000
Total Cash Receipts	20,781
 Cash Disbursements:	
Current Disbursements:	
Supplies	2,004
Materials	557
Equipment	75
Contracts - Services	15,615
Other	944
Total Cash Disbursements	19,195
 Total Receipts Over/(Under) Disbursements	 1,586
 Fund Cash Balance, January 1	 15,702
 Fund Cash Balance, December 31	 \$17,288

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, 2008**

	General
Cash Receipts:	
Property Taxes	\$5,550
Intergovernmental	11,785
Rental Fees	4,925
Earnings on Investments	2
Gifts and Donations	1,200
Total Cash Receipts	23,462
 Cash Disbursements:	
Current Disbursements:	
Supplies	2,302
Materials	9,110
Contracts - Services	20,482
Other	2,744
Total Cash Disbursements	34,638
 Total Receipts Over/(Under) Disbursements	 (11,176)
 Fund Cash Balance, January 1	 26,878
 Fund Cash Balance, December 31	 \$15,702

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

**TULLY CONVOY PARK DISTRICT
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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

The District's funds are in demand deposits only.

D. Fund Accounting

The District uses fund accounting and 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 level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**TULLY CONVOY PARK DISTRICT
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(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. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. The District did not use the encumbrance method of accounting.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. 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. DEPOSITS

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

	2009	2008
Demand deposits	\$17,288	\$15,702

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$23,462	\$20,781	(\$2,681)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$38,000	\$19,195	\$18,805

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$22,934	\$23,462	\$528

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$50,000	\$34,638	\$15,362

**TULLY CONVOY PARK DISTRICT
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

4. 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.

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.

5. 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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Mary Taylor, CPA

Auditor of State

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 Commissioners:

We have audited the financial statements of the Tully Convoy Park District, Van Wert County, (the District), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated May 26, 2010, 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, 2009 and 2008. We also noted the District uses a comprehensive accounting basis other than generally accepted accounting principles. 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 District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the 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 certain deficiencies in internal control over financial reporting, that we consider to be material weakness and an other 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 findings 2009-003 and 2009-004 described in the accompanying schedule of findings to be material weaknesses.

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 2009-005 described in the accompanying schedule of findings to be a significant deficiency.

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Compliance and Other Matters

As part of reasonably assuring whether the 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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2009-001 and 2009-002.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated May 26, 2010.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

May 26, 2010

**TULLY CONVOY PARK DISTRICT
VAN WERT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-001

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.

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 District can authorize the drawing of a warrant for the payment of the amount due. The 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 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 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 District had not certified the availability of funds prior to incurring obligations for the 2009 and 2008 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 District's funds exceeding budgetary spending limitations, the 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.

FINDING NUMBER 2009-002

Noncompliance – Destruction of Public Records

Ohio Rev. Code Section 149.351(A) states that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under sections [149.38](#) to [149.42](#) of the Revised Code. Such records shall be delivered by outgoing officials and employees to their successors and shall not be otherwise removed, transferred, or destroyed unlawfully.

The District had a change of Fiscal Officers during the audit period, and the duplicate receipts, vouchers, with supporting documentation, and other support for amounts reported could not be located for calendar year 2008. In part, the lack of records, specifically, the rental records, resulted in an opinion qualification to the financial statements.

To ensure that the District's financial statements and notes to the statements are complete and accurate, the public records of the District, which include duplicate receipts, vouchers, with supporting documentation, and other support for amounts recorded in the ledgers should be maintained as required by law. The Fiscal Officer should review Ohio Revised Code Section 149.43 for the public records laws and the Ohio Administrative Code that outlines the records that are required to be maintained.

FINDING NUMBER 2009-003

Material Weakness – Rental Fees and Contracts

The small size of the District's operations does not allow for an adequate segregation of duties for the collection of rental fees. Since rental fees represented \$3,226 and \$4,925, or 15.6 and 21 percent of current operating revenues for 2009 and 2008, respectively, it is important that the District Board adopt policies and 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. When the individual paid for the event, the receipt number was also marked on the calendar. However, the actual event (i.e. wedding, graduation, etc.) was not consistently written on the calendar, and the date booked and receipt number was not included on the calendar for either 2009 or 2008;
- 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;
- There was no evidence that the Board monitored the rental calendar 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 2009 and 2008 due to the inability to determine the fair presentation of the rental fee revenue. In addition, the lack of an official agreement 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.

**FINDING NUMBER 2009-003
(Continued)**

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

- 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;
- The receipt should document rental type, date of the event, and total rental fee charged;
- The Board should periodically review the event calendar 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 2009-004

Material Weakness - Financial Reporting

The financial statements revenue and expenditure classifications were not reported accurately during 2009 and 2008 as follows:

- During 2009, contract service costs of \$1,250 for lawn care had not been posted to the financial statements.
- During 2009, \$5,225 in tax revenues was recorded in the financial statements as intergovernmental revenues.
- During 2008, \$978 of personal property tax exemption, replacement, and homestead and rollback was posted as tax revenues rather than intergovernmental revenues.
- At December 31, 2009, the November and December receipts of local government money had been received in the amount of \$1,395, but had not been posted to the books until March of 2010.

The lack of improper recording required an audit adjustment and reclassifications of the line item accounts on the District's financial statements. The failure to properly record transactions 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 ensure 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 2009-005

Significant Deficiency - Timely Posting of Transactions and Reconciling of Bank Accounts

During 2009, the posting to the accounting records and bank reconciliations were not always performed monthly or on a timely basis. Strong accounting controls require that receipt and disbursement transactions be posted to the accounting system as they occur, and bank balances should be reconciled to book balances on a monthly basis. In addition, the 2009 November and December local government receipts in the amount of \$1,395 were not posted to the revenue ledger until March of 2010. The 2008 bank reconciliations could not be located for audit, and there were variances in the reconciliation between the bank accounts and the fund balance throughout 2009. This was caused, in part, by an undetected and un-reconciled posting error of \$123 that occurred in 2007 which was never corrected.

Failing to post accurately and timely, and reconcile at the end of each month, could result in the following:

- Difficulty in determining the balance in the fund;
- Negative fund balance due to overspending;
- Making expenditures in excess of appropriations; and
- Increased risk of funds being diverted without management's knowledge.

To strengthen accountability over the financial activity and reconciliation process, transactions should be recorded as they occur to avoid material misstatements of the financial statements. Controls should be established so that transactions are recorded in the proper accounting period to give an accurate accounting of the District's financial position. If variances exist at the time of the reconciliation, they should be investigated and the necessary corrections made before closing the current month's activities. An adjustment for the local government money has been made to the accompanying financial statements.

Officials' Response:

The official's chose not to respond to the findings in this report

**TULLY CONVOY PARK DISTRICT
VAN WERT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Ohio Rev. Code Section 5705.41(D) Prior Certification of Obligations	No	Repeated as finding 2009-001
2007-002	Use of rental contracts	No	Repeated as finding 2009-003
2007-003	Accuracy of financial reporting	No	Repeated as finding 2009-004
2007-004	Timely posting of transactions and reconciling of Bank Accounts	No	Repeated as finding 2009-005



Mary Taylor, CPA
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
JULY 13, 2010