



OHIO AUDITOR OF STATE
KEITH FABER



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Hubbard Township Park District
Trumbull County
P.O. Box 177
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We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hubbard Township Park District, Trumbull County, (the District) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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 appropriations of \$408,658 exceeded estimated resources by approximately \$165,018 for the year ended December 31, 2020. Ohio Rev. Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission. No appropriation measure shall become effective until the county auditor files a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as "estimated resources" because it includes unencumbered fund balances. Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the District's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.
2. Ohio Admin. Code § 117-2-02(C)(1) required all local public offices to integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system in order to effectively maintain the accounting and budgetary records. We noted the District did not integrate budgetary receipt amounts into their accounting software. As a result, there was an increased risk of the District utilizing inaccurate budgetary information when making decisions.

3. We noted the District did not have a public records policy. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Accordingly, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. For purposes of this division, "commercial" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Additionally, Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

Current Status of Matters Reported in our Prior Engagement

1. The prior agreed-upon procedures engagement identified late HINKLE filings for fiscal year ends 2018 and 2017. We examined the HINKLE System and determined that the District did file its annual financial report completely and timely for both fiscal years 2020 and 2019.
2. The prior agreed-upon procedures engagement identified posting of property tax receipt amounts at the net amount instead of the gross amount. We noted that the property tax receipt amounts were still being posted at net amounts for fiscal years 2020 and 2019.
3. The prior agreed-upon procedures engagement identified several instances where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. We noted per scanning of purchase orders/blanket certificates are prepared when the budget is approved before any invoices are paid by the District for the fiscal year and as a result no issues for fiscal years 2020 and 2019.



Keith Faber
Auditor of State
Columbus, Ohio

September 21, 2021

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HUBBARD TOWNSHIP PARK DISTRICT

TRUMBULL 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 10/12/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov