



OHIO AUDITOR OF STATE
KEITH FABER



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Veterans Memorial Park District
Hardin County
One Courthouse Square, Suite 210
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Veterans Memorial Park District, Hardin County (the Park District) for the years ended December 31, 2021 and 2020.

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 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, 2021 and 2020.

The Park 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. **Ohio Rev. Code §149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, 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)(i)**, 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. Regarding this, the term "commercial" is to 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.

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 distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The statute also prescribes that a public office must also create and post in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy. Further, a public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

The Park District did not formally adopt a public records policy. The Park District should adopt a public records policy and take the other required steps regarding their public records policy as prescribed by Ohio Rev. Code § 149.43(E)(2).

2. **Ohio Rev. Code § 5705.36(A)(5)**, states, in part, that the total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, certified prior to the making of the appropriation or supplemental appropriation. During 2021, the Park District approved final appropriations that exceeded estimated resources by \$117,418. Appropriating more than available estimated resources could lead to negative fund balances and to noncompliance with the Ohio Revised Code.

Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 149.43(B)(2)**, states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. **Ohio Rev. Code § 149.43(E)(2)**, states, in part, all public offices shall adopt a public records policy for responding to public records requests. The Park District had not properly established a public records policy or a records retention policy. Failure to establish and maintain a public records and retention policy may result in records of the Park District not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code. The portion of this matter related to **Ohio Rev. Code § 149.43(E)(2)** was repeated at current year observation #1.
2. **Ohio Rev. Code § 5705.36(A)(5)**, states, in part, that the total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, certified prior to the making of the appropriation or supplemental appropriation. During 2019, the Park District approved final appropriations that exceeded estimated resources by \$4,920. Appropriating more than available estimated resources could lead to negative fund balances and to noncompliance with the Ohio Revised Code. This was repeated at current year observation #2.



Keith Faber
Auditor of State
Columbus, Ohio

July 22, 2022

OHIO AUDITOR OF STATE KEITH FABER



VETERANS MEMORIAL PARK DISTRICT

HARDIN 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 8/4/2022

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This report is a matter of public record and is available online at
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