



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Auglaize Township Park District
Allen County
7825 Bellefontaine Road
Harrod, Ohio 45850

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Auglaize Township Park District, Allen County, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issues to report.

Current Year Observations

1. We noted the District did not file annual financial reports by the required date. **Ohio Rev. Code §117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state the within sixty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer, except as otherwise provided in section 319.11 of the Revised Code, shall publish notice in a newspaper published in the political subdivision or taxing district, and if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer. Any public office, that does not file its financial report at the time required by this section shall pay to the auditor of state twenty-five dollars for each day the report remains unfiled after the filing date; provided, that the penalty payments shall not exceed the sum of seven hundred fifty dollars. The District filed the 2022 and 2021 financial statements on May 15, 2023 which did not meet the 60 day deadline and an extension was not filed. The District should implement a procedure(s) and/or control(s), such as a reminder system to be utilized by all Board members, to help ensure the timely filing and notification to the public of the availability of financial statements. In addition, Ohio Revised Code Section §117.38 should be reviewed in its entirety along with Auditor of State Bulletin 2015-007 to further understand the annual filing of the District financial statements.

Current Year Observations (Continued)

2. We noted that the District did not have a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The lack of a records retention schedule could result in the District maintaining unnecessary records or the premature disposal of records. The District should adopt a records retention schedule and post it in a location that is available to the public.
3. We noted that the District did not have a public records policy. **Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site.
4. We noted that the District did not certify to the county auditor the total amount from all sources available for expenditure and did not adopt appropriations. **Ohio Rev. Code §5705 .36(A)(1)** provides, in part, on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority. **Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code. The failure to certify the amount from all sources available for expenditure and to adopt appropriations increases the risk that actual spending will exceed the Board's intended spending and could result in deficit spending. A procedure(s) and/or control(s) should be implemented by the District to help the certification of sources available for expenditure and the adoption of appropriations. When adopting appropriations, the District should ensure compliance with Ohio Rev. Code § 5705.39 which 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, or in case of appeal, by the board of tax appeals. Once approved estimated receipts and appropriations should be integrated into the accounting system.

Current Status of Matters Reported in our Prior Engagement

Our prior engagement for the years ended December 31, 2020 and 2019, reported the same matters as reported above



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2023

OHIO AUDITOR OF STATE KEITH FABER



AUGLAIZE TOWNSHIP PARK DISTRICT

ALLEN 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 7/13/2023

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