



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Spencer Township Park District
Allen County
P.O. Box 103
Spencerville, Ohio 45887

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Spencer 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 or accounting issues to report.

Current Year Observations

1. We noted the District did not notify the public of the meeting dates and times. **Ohio Rev. Code §121.22(F)** states that every public body shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The District should establish a reasonable method to inform the public of regularly scheduled meetings and their time and location.
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.

Current Year Observations (Continued)

The public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records and shall require that employee to acknowledge receipt of the copy of the public records policy. The lack of a public records policy may result in records requests not being fulfilled in accordance with Ohio law. The District should adopt a public records policy and follow the related requirements of the Ohio Revised Code.

4. We noted the District had disbursements that exceeded appropriations by \$1,142 in 2022. **Ohio Rev. Code §5705.41(B)** provides that an expenditures cannot be made unless appropriated. Disbursements in excess of appropriations increases the risk of deficit spending. The District's Board should frequently monitor budgeted versus actual disbursements to help ensure disbursements and encumbrances do not exceed appropriations and to help prevent deficit spending.
5. We noted the District did not integrate budgetary amounts into the accounting system. The failure to integrate budgetary amounts into the accounting system inhibits the ability to monitor budget versus actual receipts and disbursements. The budgeted receipts and appropriations should be integrated into the accounting system.

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported above, our prior engagement for the years ended December 31, 2020 and 2019 also reported that District violated Ohio Rev. Code § 117.38 by not filing the 2020 financial report on time, and for not having supporting documentation for two debit card purchases. Both matters were corrected for this engagement period.



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2023

OHIO AUDITOR OF STATE KEITH FABER



SPENCER 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 7/11/2023

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