



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Goshen Township Memorial Park District  
Champaign County  
P.O. Box 50  
Mechanicsburg, Ohio 43044

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Goshen Township Memorial Park District, Champaign County, (the District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 no significant compliance or accounting issues to report.

### Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit for the years ended December 31, 2021 and 2020 noted the District did not provide an acknowledgement of receipt of the public records policy from the records custodian/manager. The records custodian/manager acknowledged receipt of the public records policy for the years ended December 31, 2023 and 2022.
2. Our prior basic audit for the years ended December 31, 2021 and 2020 noted the District did not remit the withholdings for the final withholding period of 2021 by the required due date. The District remitted the withholdings for the final withholding period of 2023 by the required due date.
3. Our prior basic audit for the years ended December 31, 2021 and 2020 noted the District did not timely file the 2021 annual financial report by the due date of March 1, 2022. The District filed the 2023 and 2022 annual financial reports prior to the due dates.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 6, 2024

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**GOSHEN TOWNSHIP MEMORIAL PARK DISTRICT  
CHAMPAIGN 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 9/19/2024**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)