



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Heritage Trails Park District
Auglaize County
30 East Auglaize Street
P.O. Box 53
Wapakoneta, Ohio 45895

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Heritage Trails Park District, Auglaize 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 the following significant compliance or accounting issues to report.

Current Year Observations and Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 149.43(E)(2)** provides that 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. There was no evidence the public records policy was provided to the District's records custodian. Failure to have the records custodian acknowledge receipt of the public records policy could lead to the lack of understanding of the District's public records policy. The District should establish and implement procedures to verify that some form of acknowledgement is obtained from the records custodian of the District and kept as evidence that the public records policy has been received.
2. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The District did not have an approved records retention schedule on file as required, nor did the District have a records retention policy in place. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely. The District should establish and approve appropriate policies/schedules and make them readily available to the public.

Both issues above were identified in the prior basic audit.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

September 10, 2024

OHIO AUDITOR OF STATE KEITH FABER



HERITAGE TRAILS PARK DISTRICT

AUGLAIZE 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 9/24/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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