



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Shelby County Park District
Shelby County
129 East Court Street, 3rd Floor
Sidney, Ohio 45365

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Shelby County Park District, Shelby 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

1. We noted the District's records custodian did not acknowledge receipt of a copy of the public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires a public office to distribute the public records policy to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The District should maintain written acknowledgement of the records custodian or records manager to demonstrate they have received a copy of the public records policy. Failure to provide the public records policy to the records custodian or records manager could result in the violation of Ohio Sunshine Laws.
2. We noted the District filed its complete 2022 financial report on April 29, 2024. The complete 2022 financial report was filed after the March 1, 2023 due date. The District originally filed the 2022 report timely on February 28, 2023 ; however, the filing was incomplete. **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 Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the District.

Current Year Observations (Continued)

The District should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the District is unable to meet the deadline, the District should file an extension request through the Auditor of State.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2021 and 2020 included a matter in which the District was underpaid in 2020 for the farm rental agreement. The District was paid at the correct contract rate for the farm rental during 2023 and 2022.
2. Our prior audit for the years ended December 31, 2021 and 2020 reported the District did not have an approved public records policy. In our current audit, we noted the District adopted a public records policy.



Keith Faber
Auditor of State
Columbus, Ohio

September 6, 2024

OHIO AUDITOR OF STATE KEITH FABER



SHELBY COUNTY PARK DISTRICT

SHELBY 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
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This report is a matter of public record and is available online at
www.ohioauditor.gov