



OHIO AUDITOR OF STATE
KEITH FABER





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Hubbard Township Park District
Trumbull County
P.O. Box 177
Hubbard, Ohio 44425

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Hubbard Township Park District, Trumbull County, (the District) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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. Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. Public offices must create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy. The public office may also post its public records policy on its internet website. The District did not create a poster describing the public records policy and therefore did not have it posted conspicuously in all branch offices. Failure to create a poster could result in the public being uninformed about public records policy and procedures.
2. The District did not file their 2023 annual report timely. Ohio Rev. Code § 117.38 provides 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 within sixty days after the close of the fiscal year. The filed report should also be complete including financial statements and corresponding notes to the financial statements. The Park District had to refile 2023 annual report as incorrect documentation was uploaded instead of financial report file in HINKLE.

The District's 2023 financial report was due on February 29, 2024, however, the adequate report was filed July 1, 2025. Failure to file by the required date could result in penalties of \$25 per day up to a maximum of \$750.

3. Ohio Admin. Code § 117-2-02(C)(1) required all local public offices to integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system in order to effectively maintain the accounting and budgetary records. However, we noted that the District did not integrate budgetary receipt amounts into their accounting software. As a result, there was an increased risk of the District utilizing inaccurate budgetary information when making decisions.
4. We noted a certain reconciling item listed that should not have been listed within the December 31, 2024 cash reconciliation. A check in the amount of \$245 was listed as an outstanding check although the check has been voided and subsequently will never clear the bank. The District should only include true outstanding payments as reconciling items. Failure to properly account for reconciling items can lead to inaccurate cash reconciliations.
5. We noted that the cash reconciliation balance for total accounts of \$323,995 did not agree with the December 31, 2024 fund cash balance in the HINKLE Report of \$248,384. This resulted in a variance of \$75,611. The District should ensure that the cash balances in the HINKLE Report reconcile to their QuickBooks accounting system. Failure to analyze variances can result in inaccurate financial reporting.
6. The District did not remit retirement withholdings calculated based off gross payroll amount for one employee's Ohio Public Employees Retirement System (OPERS) contributions. Instead, the net paid amount was used to calculate contribution which resulted in an underpayment of \$77.18 on the final withholding for year 2024. The underpayment was corrected with additional payment of \$77.18 in July 2025. In addition, as a result of error, the District paid an additional \$5.07 in penalties and interest payments. The District should ensure gross payroll amounts are used to calculate retirement system contributions.

Current Status of Matters Reported in our Prior Engagement

7. In addition to comments 1-5 above, our prior basic audit for the years ended December 31, 2022 and 2021 had an Ohio Rev. Code § 5705.39 exception for appropriations exceeding estimated resources. The District has corrected this issue.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 21, 2025

OHIO AUDITOR OF STATE KEITH FABER



HUBBARD TOWNSHIP PARK DISTRICT

TRUMBULL 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 11/6/2025

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
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