



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Ridgeville Township Park District
Henry County
P.O. Box 114
Ridgeville Corners, Ohio 43555-0114

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Ridgeville Township Park District, Henry County, Ohio (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. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the District did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the District as required by **Ohio Rev. Code § 149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records manager as also required by **Ohio Rev. Code § 149.43(E)(2)** and could not include a copy of the policy in the policy manual as required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The District should establish a public records policy that may address the District's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals, if any exist, and the Public Records Act requires that the policy be displayed conspicuously in all branches of the District. In addition, the District should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

2. We noted the District does not have an adopted records retention schedule. It therefore cannot have a copy of said schedule available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also “shall have available a copy of its current records retention schedule at a location readily available to the public.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The District should implement procedures to provide the appropriate schedule is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-and-forms>.

3. The District did not file its 2024 and 2023 annual reports 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 District's 2024 and 2023 financial report was due on March 3, 2025 and February 29, 2024, respectively, however, the District did not file the 2024 and 2023 financial reports until September 7, 2025 and November 4, 2024, respectively. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The District should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-017 and filed within the sixty day time frame.

KEITH FABER
Ohio Auditor of State



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

December 1, 2025

OHIO AUDITOR OF STATE KEITH FABER



RIDGEVILLE TOWNSHIP PARK DISTRICT

HENRY 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 12/16/2025

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