



OHIO AUDITOR OF STATE
KEITH FABER



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Goshen Township Memorial Park District
Champaign County
PO Box 50
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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, 2019 and 2018.

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, 2019, and 2018.

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. **Ohio Rev. Code § 733.81** requires a newly elected or appointed fiscal officer to complete at least six hours of initial education programs before commencing, or during the first year of office. A total of eighteen hours of continuing education must be completed within the fiscal officer's first term. A fiscal officer who is elected or appointed to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office.

Fiscal officers are required to register and create a personal username and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal officers are required to self-report their hours, otherwise they will not receive credit for the training. Fiscal Officers can access and print their certificates via the Fiscal Integrity Act portal available at <http://www.ohioauditor.gov/fiscalintegrity/default.html>.

The Clerk/Treasurer was required to obtain twelve hours of continuing education for the term ended December 31, 2019. However, there were no hours reported for the Clerk/Treasurer in the Fiscal Integrity Act portal.

The Clerk/Treasurer should obtain the required twelve hours of continuing education for the current term and report the hours via the online portal.

2. **Ohio Rev. Code §9.21 (A)** requires a legislative authority of a political subdivision that holds a credit card account to adopt a written policy for the use of the credit card accounts by February 2, 2019. The policy shall include provisions addressing all of the following:
- i. The officers or positions authorized to use a credit card account;
 - ii. The types of expenses for which a credit card account may be used;
 - iii. The procedure for acquisition, use, and management of a credit card account and presentation instruments related to the account including cards and checks;
 - iv. The procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee;
 - v. The procedure for credit card issuance, credit card reissuance, credit card cancellation, and the process for reporting lost or stolen credit cards;
 - vi. The political subdivision's credit card account's maximum credit limit or limits;
 - vii. The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

Ohio Rev. Code §9.21 (C) and (D) states if the political subdivision's fiscal officer does not retain general possession and control of the credit card account and presentation instruments related to the account including cards and checks, the legislative authority shall appoint a compliance officer to perform the duties enumerated under division (D) of this section. The compliance officer may not use a credit card account and may not authorize an officer or employee to use a credit card account. The fiscal officer is not eligible for appointment as compliance officer. The compliance officer, if applicable, and the legislative authority at least quarterly shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits.

Ohio Rev. Code §9.21 (E) states if the fiscal officer retains general possession and control of the credit card account and presentation instruments related to the account including cards and checks, and the legislative authority authorizes an officer or employee to use a credit card account, the fiscal officer may use a system to sign out credit cards to the authorized users. The officer or employee is liable in person and upon any official bond the officer or employee has given to the political subdivision to reimburse the treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the policy described in division (A) of this section.

The District's did not update and adopt its credit card policy in accordance with the provisions of Ohio Rev. Code §9.21.

The District should update its credit card policies in accordance with the requirements of Ohio Rev. Code §9.21. Failure to have required policies in place for use of the credit card may result in purchases being made by unauthorized users or purchases that are unallowable.



Keith Faber
Auditor of State
Columbus, Ohio

May 7, 2020

OHIO AUDITOR OF STATE
KEITH FABER



GOSHEN TOWNSHIP MEMORIAL PARK DISTRICT

CHAMPAIGN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 19, 2020**