



**PROSPECT TOWNSHIP PARK DISTRICT
MARION COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



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Prospect Township Park District
Marion County
Prospect, Ohio 43342

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Prospect Township Park District, Marion County, (the Park 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 Park District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park District's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Park 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 Park District's fiscal year 2018 HINKLE system filing was completed on March 12, 2019, rather than by the March 1, 2019 due date. Ohio Rev. Code §117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. Our prior audit also reported this deficiency.
2. We noted the Park District did not have an approved public records policy or records retention schedule as of December 31, 2019. Ohio Rev. Code § 149.43 (E)(2) requires all public offices adopt a public records policy for responding to public records requests and Ohio Rev. Code §149.43(B)(2) provides that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Park District should utilize the model public records policy on the Ohio Attorney General's website and the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their public records policy and records retention schedule.

Current Status of Matters Reported in our Prior Engagement

3. In addition to the HINKLE system filing matter reported in item 1 above, our prior audit for the years ended December 31, 2017 and 2016 included the missposting of homestead and rollback receipts as property taxes rather than as intergovernmental receipts. The Park District's ledgers show that these receipts were properly posted during 2019 and 2018.

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

Keith Faber
Auditor of State

Columbus, Ohio

June 3, 2020

OHIO AUDITOR OF STATE KEITH FABER



PROSPECT TOWNSHIP PARK DISTRICT

MARION 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
JUNE 16, 2020**