



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

Hardin County Veterans' Memorial Park District
Hardin County
One Courthouse Square, Suite 210
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Veterans' Memorial Park District, Hardin 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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(B)(2)**, states, in part, that a public office "shall have available a copy of its current records retention schedule at a location readily available to the public." **Ohio Rev. Code § 149.43(E)(2)**, states, in part, all public offices "shall adopt a public records policy for responding to public records requests." The Park District had not properly established a public records policy or a records retention policy. Failure to establish and maintain a public records and retention policy may result in records of the Park District not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
2. **Ohio Rev. Code § 5705.36(A)(5)**, states, in part, that the total appropriations made during the fiscal year from any fund "shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, certified prior to the making of the appropriation or supplemental appropriation." During 2019, the Park District approved final appropriations that exceeded estimated resources by \$4,920. Appropriating more than available estimated resources could lead to negative fund balances and to noncompliance with the Ohio Revised Code.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 24, 2020

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



VETERANS MEMORIAL PARK DISTRICT

HARDIN 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 14, 2020**