



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154  
6000 Frank Ave. NW  
North Canton, OH 44720  
EastRegion@ohioauditor.gov  
(800) 443-9272

## BASIC AUDIT REPORT

Friendship Park District  
Jefferson County  
PO Box 4004  
Steubenville, Ohio 43952

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Friendship Park District, Jefferson County, (the Park District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. **Ohio Rev. Code § 1545.072** establishes guidelines for a credit card policy for Park Districts. Testing revealed the Park District has a credit card, however, has not established a credit card policy. Failure to establish a credit card policy could result in unallowable disbursements and possible findings for recovery. The Park District Board should adopt a credit card policy as required by the Ohio Revised Code.
2. **Ohio Rev. Code § 149.43(B)(2)** sets forth the requirement that public offices have available a copy of its current records retention schedule at a location readily available to the public. The Park District has not adopted a records retention schedule and so cannot comply with Ohio Rev. Code § 149.43(B)(2). This could result in the City destroying records in a manner not consistent with the Ohio Revised Code and possible litigation. The Park District should establish a records retention schedule and have a copy of it available at a location readily available to the public as required by the Ohio Revised Code.
3. **Ohio Rev. Code § 149.43(E)(2)** sets forth requirements regarding appointing a public records custodian/manager, inclusion of the policy in the policy manual, and displaying a public records poster. The District has not appointed a public records custodian, has not included the public records policy in their policy manual, and does not have a poster depicting their public records policy on display. This could result in further noncompliance with Sunshine Laws and possible litigation. The Park District should appoint a public records custodian/manger and have this employee provide written evidence of receipt of the public records policy. In addition, the public records policy should be included in the Park District's policy manual and a poster depicting the public records policy should be displayed in the Park District office.

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4. **Ohio Rev. Code § 121.22(F)** requires public entities to notify the public of Board meetings. The Park District does not post public notice of meeting dates. Failure to notify the public of Board meetings could result in further noncompliance with Sunshine Laws and possible litigation. The Park District should post public notice of meeting dates as required by the Ohio Revised Code.

**Current Status of Matters Reported in our Prior Engagement**

5. In addition to the matters noted above, our prior audit for the years ended December 31, 2018 and 2017 included an issue regarding the overcompensation of the Fiscal Officer in the amount of \$92. The receipts journal recorded the Fiscal Officer's repayment of this amount on May 17, 2019. In addition, the Park District was not including the balance of the Community Foundation Trust on the financial statements. The Park District's financial statements properly reflect the balance of the Community Foundation Trust.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 15, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**FRIENDSHIP PARK DISTRICT**

**JEFFERSON 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 9/28/2021**

88 East Broad 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  
[www.ohioauditor.gov](http://www.ohioauditor.gov)