



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Goshen Township Memorial Park District  
Champaign County  
P.O. Box 50  
Mechanicsburg, Ohio 43044

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, 2021 and 2020.

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, 2021 and 2020.

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 § 149.43(E)(2)** states, in part, "the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy."

The District could not provide evidence of acknowledgement of the public records policy being provided to the District's public records custodian.

Failure by the District to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the District's public records policy.

The District should establish and implement procedures to verify that a written acknowledgement is obtained from the records custodian as evidence that the public records policy has been received. If the records custodian for the District changes, the District should determine that this acknowledgement is obtained from the new records custodian.

**Current Year Observations (Continued)**

**2. Payroll Withholdings**

The District made withholdings from employee wages for the last withholding period of 2021. However, the remittance of these withholdings were made late to the applicable entities.

Failure to remit all employee withholdings by the required due date could result in late fees and interest charges assessed to the District. Payment of late fees and interest charges could be determined to be an expenditure not made for a proper public purpose, which could result in findings for recovery.

The District should implement policies and procedures to verify that all employee withholdings, along with the employer portion, are remitted prior to the applicable due date.

**3. Ohio Rev. Code § 117.38** states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. An annual financial report filed on a non-GAAP basis shall be filed with the Auditor of State within sixty days after the close of the fiscal year.

The District filed its 2021 annual financial report on March 2, 2022, after the due date of March 1, 2022.

Failure to file an annual financial report in a timely manner could lead to the District being fined for a late filing and/or being declared unauditible.

The District should implement policies and procedures to verify its annual financial report is filed on or before the required reporting deadline – sixty days after year-end for a non-GAAP basis entity.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 9, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**GOSHEN TOWNSHIP MEMORIAL PARK DISTRICT**

**CHAMPAIGN 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 9/27/2022**

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)