



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Ridgeville Township Park District  
Henry County  
P.O. Box 114  
Ridgeville Corners, Ohio 43555-0114

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Ridgeville Township Park District, Henry County, Ohio (the 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 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, 2020 and 2019.

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. We noted that the District has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Open Records Laws when handling public records requests. The District shall adopt a public records policy.
2. We noted the District does not have an adopted records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The District shall implement procedures to provide the appropriate schedule is approved to help avoid issues with public records.

3. We noted the District filed their Annual Financial Report for the 2020 and 2019 fiscal years with the Auditor of State on December 21, 2021 and January 7, 2021, respectively. Ohio Rev. Code §117.38 requires the financial report to be filed with the Auditor of State within sixty days following the last day of the District's fiscal year. Failing to file by the required date can result in a penalty of \$25 per day up to a maximum of \$750. The District should implement controls to help ensure the annual report is filed by the required due date.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 13, 2022

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**RIDGEVILLE TOWNSHIP PARK DISTRICT**

**HENRY 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 2/3/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)