



OHIO AUDITOR OF STATE
KEITH FABER



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

BASIC AUDIT REPORT

Meigs County Park District
Meigs County
100 East 2nd Street
Pomeroy, Ohio 45769

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Meigs County Park District, Meigs County, Ohio (the District) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2022 and 2021.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 § 121.22 requires public officials to take official action and to conduct all deliberations upon official business only in open meetings unless the subject matter is specifically excepted by law. The minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. Further, Ohio Rev. Code § 1545.08 provides that the board of park commissioners shall compile and publish reports and information relating to the park district and to the proceedings and functions of the board. The board shall keep an accurate and permanent public record of all its proceedings. The District Board is made up of the Meigs County Commissioners. During 2022 and 2021, the District business was conducted as part of the Meigs County Commissioners weekly meetings rather than as separate meetings for the District. The County Commissioners' records of proceedings included approval of District transfers/advances and approvals/resolutions relating to grant funding. The failure to hold separate Board meetings obfuscates the activity of the District and leads to ambiguity in compliance with Sunshine Laws. The District should hold separate Board meetings from Meigs County and should separately maintain the proceedings of those meetings.
2. Ohio Rev. Code § 149.43(B)(2) provides that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The District did not formally approve its own, or approve to follow the County's, record retention policy. This can result in improper treatment of public records. The Board should approve a formal records retention policy or formally approve to follow the County's policy.

Current Year Observations (Continued)

3. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting, or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research. Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Board has no formal written policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law. The Board shall establish a public records policy. The policy shall be distributed to the records custodian/manager, and the Board should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Board's branch offices, and the public records policy must be included in policy manuals or handbooks if any exist. Pursuant to Ohio Rev. Code § 109.43(E)(2), the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

4. The District established an outside bank account in June 2021 which collects fees during the year. The District pays over a portion of the balance in this outside account to Meigs County (fiscal agent) annually in August. The District's annual financial report is prepared based on the information in the fiscal agent's ledgers. Due to differences between the activity in the outside account and the amount paid over to the fiscal agent, the District's disbursements in 2021 were understated by \$125, receipts in 2021 were understated by \$1,626, and receipts in 2022 were overstated by \$500. At December 31, 2022, the District's Fund Cash Balances - December 31 was understated by \$1,001.

Current Status of Matters Reported in our Prior Engagement

1. The audit for the years ended December 31, 2020 and 2019 included noncompliance with Ohio Rev. Code § 117.38 for late filing in the Hinkle System. This was corrected during 2022 and 2021.
2. The audit for the years ended December 31, 2020 and 2019 included noncompliance with Ohio Rev. Code § 149.43(E)(2). This was repeated in observation 3 above.

Current Status of Matters Reported in our Prior Engagement (Continued)

3. The audit for the years ended December 31, 2020 and 2019 included noncompliance with Ohio Rev. Code § 149.43(B)(2). This was repeated in observation 2 above.



Keith Faber
Auditor of State
Columbus, Ohio

December 4, 2023

OHIO AUDITOR OF STATE KEITH FABER



MEIGS COUNTY PARK DISTRICT

MEIGS 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 12/19/2023

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
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