



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Columbiana Park District
Columbiana County
Lisbon, Ohio 44432

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Columbiana Park District, Columbiana County, (the 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 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, 2019 and 2018.

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** requires a public office shall have a copy of its record retention schedule readily available to the public. The District has not established a records retention policy. The District should establish a records retention policy to ensure the public knows how long records are available before destruction.
2. **Ohio Rev. Code § 117.38** requires the District to file financial statements 60 days after fiscal year end. The District filed the 2019 and 2018 reports on March 10, 2020 and May 30, 2019, which was beyond the 60 day deadline. The District should ensure the filing is submitted on or before the 60 day filing deadline.

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

Keith Faber
Auditor of State

Columbus, Ohio

June 9, 2020

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COLUMBIANA PARK DISTRICT

COLUMBIANA 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
JUNE 16, 2020**