



OHIO AUDITOR OF STATE
KEITH FABER



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Guernsey County Park District
Guernsey County
627 Wheeling Avenue, Suite 300
Cambridge, Ohio 43725

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Guernsey County Park District, Guernsey County, Ohio (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 § 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 § 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 issue to report.

Current Year Observations

Ohio Rev. Code § 149.43(B)(2) requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. In addition, Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy for responding to public records requests. We noted that the Park District has not adopted a public records policy or adopted a formal records retention schedule.

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

Keith Faber
Auditor of State
Columbus, Ohio

April 21, 2020

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GUERNSEY COUNTY PARK DISTRICT

GUERNSEY 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
MAY 5, 2020**