



OHIO AUDITOR OF STATE
KEITH FABER



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PO Box 828
Athens, Ohio 45701
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

Lawrence Township Joint Recreation District
Tuscarawas County
P.O. Box 100
Bolivar, Ohio 44612

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Lawrence Township Joint Recreation District, Tuscarawas 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 or 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 issues to report.

Current Year Observations

1. Ohio Rev. Code § 121.22(G) states, in part, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

(1) To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing. Except as otherwise provided by law, no public body shall hold an executive session for the discipline of an elected official for conduct related to the performance of the elected official's official duties or for the elected official's removal from office. If a public body holds an executive session pursuant to division (G)(1) of this section, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in division (G)(1) of this section are the purposes for which the executive session is to be held, but need not include the name of any person to be considered at the meeting.

(2) To consider the purchase of property for public purposes, or for the sale of property at competitive bidding, or the sale or other disposition of unneeded obsolete, or unfit-for-use property in accordance with § 505.10 of the Rev. Code, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest. No member of a public body shall use division (G)(2) of this section as a subterfuge for providing covert information to prospective buyers or sellers. A purchase or sale of public property is void if the seller or buyer of the public property has received covert information

Current Year Observations (Continued)

1. Ohio Rev. Code § 121.22(G) (Continued)

from a member of a public body that has not been disclosed to the general public in sufficient time for other prospective buyers and sellers to prepare and submit offers. If the minutes of the public body show that all meetings and deliberations of the public body have been conducted in compliance with this section, any instrument executed by the public body purporting to convey, lease, or otherwise dispose of any right, title, or interest in any public property shall be conclusively presumed to have been executed in compliance with this section insofar as title or other interest of any bona fide purchasers, lessees, or transferees of the property is concerned.

(3) Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action;

(4) Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment;

(5) Matters required to be kept confidential by federal law or regulations or state statutes;

(6) Details relative to the security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office;

(7) In the case of a county hospital operated pursuant to Chapter 339 of the Revised Code, a joint township hospital operated pursuant to Chapter 513 of the Revised Code, or a municipal hospital operated pursuant to Chapter 749 of the Revised Code, to consider trade secrets, as defined in § 1333.61 of the Rev. Code.

(8) Confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting requests for economic development assistance, provided that both of the following conditions apply:

1. The information is directly related to a request for economic development assistance that is to be provided or administered under any provision of Chapter 715, 725, 1724, or 1728 or §§ 701.07, 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised Code, or that involves public infrastructure improvements or the extension of utility services that are directly related to an economic development project.

2. A unanimous quorum of the public body determines, by a roll call vote, that the executive session is necessary to protect the interests of the applicant or the possible investment or expenditure of public funds to be made in connection with the economic development project.

If a public body holds an executive session to consider any of the matters listed in this section, the motion and vote to hold that executive session shall state which one or more of the approved matters listed in those divisions are to be considered at the executive session.

A resolution, rule, or formal action of any kind is invalid unless adopted in an open meeting of the public body.

During 2018, the District entered into executive session on August 15 during a regular meeting. The minutes documented the reason as to discuss the audit, which is not stated as allowable reason per Ohio Rev. Code § 121.22(G).

Current Year Observations (Continued)

1. Ohio Rev. Code § 121.22(G) (Continued)

The District should enter into executive sessions for allowable purposes only to ensure compliance.

2. Ohio Rev. Code § 121.22(F) requires that every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings.

During 2019 and 2018, the District did not establish a reasonable method of notifying the public of the time and place of regularly scheduled meetings.

We recommend the District establish a reasonable method of notifying the public of meetings such as publishing the time and place of regularly scheduled meetings with news media outlets and posting the announcements on the District's pool website.

3. Ohio Rev. Code § 149.43(B)(2) states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

Ohio Rev. Code § 149.43(E)(2) states, in part, that the public office shall distribute the public records policy 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 employees acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall display the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet website. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

The District did not establish a public records policy nor a records retention schedule. In addition, the District failed to post the public records policy poster, establish a records custodian/manager, provide required employees with a copy of the policy and maintain written evidence that the policy had been received by the records custodian/manager. As a result, there was an increased risk that public records could be improperly denied to the public or improperly disposed of. Additionally, there was an increased risk that records could be destroyed without obtaining the approval of the Ohio Historical Society and Auditor of State of Ohio, as required.

The District should establish a public records policy and should consider consulting with the Ohio Historical Society regarding how long records are to be kept when developing a records retention schedule and policy for disposing of records. The District should also designate a public records custodian and maintain written evidence that the public records policy has been distributed to that employee. Finally, the public records policy poster should be displayed in a conspicuous place at the District's main office.

Current Status of Matters Reported in our Prior Engagement

4. Similar to an issue noted in the previous audit engagement, the District did not maintain supporting documentation for two reimbursement payments made to employees totaling \$77. As a result, without supporting documentation to accompany the expenditure, there is an increased risk the expenditure may not be for a proper public purpose. The District should maintain supporting documentation for every expenditure made. This will help ensure the District has all necessary supporting documentation, and expenditures are for a proper public purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 28, 2020

OHIO AUDITOR OF STATE KEITH FABER



LAWRENCE TOWNSHIP JOINT RECREATION DISTRICT

TUSCARAWAS 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 9/10/2020

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