



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Auglaize Township Park District  
Allen County  
7825 Bellefontaine Road  
Harrod, Ohio 45850

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Auglaize Township Park District, Allen County, (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. **Ohio Rev. Code §117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state the within sixty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer, except as otherwise provided in section 319.11 of the Revised Code, shall publish notice in a newspaper published in the political subdivision or taxing district, and if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer. Any public office, that does not file its financial report at the time required by this section shall pay to the auditor of state twenty-five dollars for each day the report remains unfiled after the filing date; provided, that the penalty payments shall not exceed the sum of seven hundred fifty dollars.

The District filed the 2020 and 2019 financial statements on July 8, 2021 which did not meet the 60 day deadline and an extension was not filed.

The District should implement a procedure(s) and/or control(s), such as a reminder system to be utilized by all Board members, to help ensure the timely filing and notification to the public of the availability of financial statements. In addition, Ohio Revised Code Section §117.38 should be reviewed in its entirety along with Auditor of State Bulletin 2015-007 to further understand the annual filing of the District financial statements.

### Current Year Observations (Continued)

2. **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.” The District did not have a records retention schedule. The District should adopt a records retention schedule and post it in a location that is available to the public.
3. **Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices “shall adopt a public records policy in compliance with this section for responding to public records requests. 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 section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post 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 web site. The District did not have a public records policy. A public records policy should be adopted and displayed as required by this Code Section.
4. **Ohio Rev. Code § 5705.41(B)** states that expenditures cannot be made unless appropriated. The District did not adopt appropriations in 2019 or 2020 which resulted in all disbursements exceeding appropriations.

The failure to adopt appropriations increases the risk that actual spending will exceed the Board’s intended spending and could result in deficit spending.

A procedure(s) and/or control(s) should be implemented by the District to help ensure that appropriations are adopted each year. In addition, the adopted appropriations should not exceed estimated resources as required by Ohio Revised Code Section 5705.39. Once appropriations and estimated receipts are approved, they should be integrated into the accounting system to facilitate the monitoring of budgeted versus actual activity.

### Current Status of Matters Reported in our Prior Engagement

1. Our prior audit reported matters #1 and #4 reported above. We also reported on a lack of supporting documentation for credit card purchases. The District did not use a credit card during 2020 and 2019.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 25, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**AUGLAIZE TOWNSHIP PARK DISTRICT**

**ALLEN 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 9/7/2021**

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