



OHIO AUDITOR OF STATE
KEITH FABER



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Grandview Estates Park District
Marion County
1959 Grandview Drive
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Grandview Estates Park District, Marion County (the Park 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 Park District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park District's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Park 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. We noted the Park District does not integrate budgetary amounts into the manual accounting ledgers. The Park District should incorporate budgeted amounts into their accounting ledgers in order to use the budget as an effective management tool and allow for monitoring of budget versus actual receipts and expenditures. This matter was also communicated to the Park District in our prior engagement.
2. We noted the Park District re-filed their December 31, 2020 year-end annual report with the Auditor of State on July 13, 2021. Ohio Rev. Code §117.38 requires that each public office, other than those reporting pursuant to generally accepted accounting principles, file their annual report with the Auditor of State within sixty days after the close of the fiscal year. The Park District should file their annual report within the required timeframe. This matter was also communicated to the Park District in our prior engagement.
3. We noted General Fund expenditures exceeded appropriations by approximately \$5,400 for the year ended December 31, 2020. Ohio Rev. Code §5705.41(B) prohibits a subdivision or taxing authority from making any expenditure of money unless it has been appropriated. Because appropriations authorize spending, disbursing more than the amount appropriated potentially authorizes deficit spending. The Park District should amend appropriations throughout the year as needed.

4. We noted the Park District has not established either a public records policy or a record retention schedule as of December 31, 2020. Ohio Rev. Code §149.43 requires every public office have a policy in place for responding to public records requests and to have available a copy of its current records retention schedule readily available to the public. As Ohio Rev. Code § 149.43(E)(2) states, "All public offices shall adopt a public records policy in compliance with this section for responding to public records requests...the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours." Further, § 149.43(B)(2) indicates that "a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public." As a result, the Park District should establish both a public records policy and records retention schedule in accordance with the mandatory requirements of Ohio Rev. Code § 149.43.
5. We noted the Park District did not notify the public or news media about regular or special meetings during 2020 or 2019. Additionally, the Park District did not prepare minutes of regular or special meetings held during 2020 or 2019. Ohio Rev. Code §121.22 requires every public body to, by rule, 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. Furthermore, the statute states that "[t]he minutes of a regular or special meeting shall be promptly prepared, filed, and maintained and shall be open to public inspection." Thus, policies and procedures should be established and implemented to verify that all board meetings are held in accordance with the Ohio Sunshine Laws and the mandatory requirements of Ohio Rev. Code § 121.22. Failure to do so could result in the Court declaring actions taken null and void and the Park District being subject to significant penalties for breach of the Ohio Sunshine Laws.

Current Status of Matters Reported in our Prior Engagement

6. Refer to budgetary and annual filing matters reported in items 1 and 2 above. No additional matters reported in our prior engagement.



Keith Faber
Auditor of State
Columbus, Ohio

August 13, 2021

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GRANDVIEW ESTATES PARK DISTRICT

MARION 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 8/31/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov