



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Clinton County Park District
Clinton County
Wilmington, Ohio 45177

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clinton County Park District, Clinton County, (the Park District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. **Ohio Rev. Code § 149.43(E)(2)** further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Park District did not distribute their Public Records Policy to the employee who is designated as the records custodian/manager and was not included in the manual or handbook. Also, the Park District did not create or display, in the branch office, a poster describing the public records policy.

The policy shall be distributed to the records custodian/manager and the Park District should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Park District's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2018 and 2019 included an observation noting the Park District did not have a Public Records Policy or Records Retention Policy in place as required by ORC 149.43(E)(2). This observation was corrected.

Our prior report also included, an observation noting the Park District did not file their 2018 annual financial report in the Hinkle system by the due date, as required by Ohio Rev. Code § 117.38. This observation was corrected.



Keith Faber
Auditor of State
Columbus, Ohio

November 18, 2022

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CLINTON COUNTY PARK DISTRICT

CLINTON 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 12/13/2022

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This report is a matter of public record and is available online at
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