



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Columbiana Park District  
Columbiana County  
Lisbon, Ohio 44432

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

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** requires the District to file financial statements 60 days after fiscal year end. The District filed the 2021 and 2020 reports on April 6, 2022 and June 1, 2021, which were beyond the 60 day deadline. The District should ensure the filing is submitted on or before the 60 day deadline.
2. **Ohio Rev. Code § 149.43(E)(2)** requires the District to distribute their Public Records Policy to the employee who is the records custodian/manager and have that employee acknowledge receipt of the Public Records Policy. The District failed to obtain written acknowledgement from their public records custodian/manager the policy has been received. The District shall distribute the Public Records Policy to the records custodian/manager and should obtain written acknowledgement of receipt from the records custodian/manager.

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

3. In addition to the annual financial reporting matter reported in item 1 above, our prior audit for the years ended December 31, 2019 and 2018 determined the District did not have a records retention schedule. The District established a records retention schedule on February 9, 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 12, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**COLUMBIANA PARK DISTRICT**

**COLUMBIANA 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 8/2/2022**

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](http://www.ohioauditor.gov)