



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Tully Convoy Park District
Van Wert County
PO Box 302
Convoy, Ohio 45832

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Tully Convoy Park District, Van Wert 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 issues to report.

Current Year Observations

- 1. Ohio Rev. Code Section 5705.41(B)** states that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated. The General Fund expenditures exceeded appropriations by \$761 for the year ended December 31, 2020. Because appropriations authorize spending levels, spending more than appropriated could potentially result in deficit spending. The District should establish and implement procedures to approve amended appropriations as necessary for planned expenditures.
- 2.** The District failed to timely file the annual financial report on the Hinkle System for 2020 as required per **Ohio Rev. Code § 117.38** and **Ohio Admin. Code § 117-2-03**. The filing deadline for the 2020 annual report was March 1, 2021 but the District did not file the report until September 22, 2021. Failure to file timely may result in being ineligible for reduced audit services and could result in the assessment of a late penalty. The District should establish and implement policies and procedures to verify its annual financial statements are filed with the Auditor of State within sixty days after its December 31st year end date.
- 3. Ohio Rev. Code § 149.43(B)(2)** requires 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 and that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The District did not have a copy of its records retention schedule on file as required, nor did the District have a records retention schedule/policy in place. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

Current Year Observations (Continued)

4. **Ohio Rev. Code §149.43(E)(2)**, states, in part, all public offices shall adopt a public records policy for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours; however, there are some proper policy limitations that are described in Ohio Rev. Code § 149.43(B)(7)(c). The District had not adopted a public records policy. Failure to establish and maintain a public records policy may result in records of the District not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
5. **Ohio Rev. Code § 121.22(F)** states 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. The District did not provide notice of its meetings to the general public and news media. Failure to do so could result in members of the District not be able to represent the public at the meetings. The District should establish a reasonable method whereby any person may determine the time and location of all meetings, including special meetings (also including purpose for special meetings).

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit for the years ended December 31, 2019 and 2018 included violations of **Ohio Rev. Code § 5705.41(B)** as expenditures exceeded appropriations, **Ohio Rev. Code § 117.38** and **Ohio Admin. Code § 117-2-03** for failure to file its annual report with the Auditor of State by the required due date and **Ohio Rev. Code §149.43(E)(2)** and **Ohio Rev. Code §149.43(B)(2)** for failure to establish and maintain a public records policy and records retention schedule. These matters have all been repeated above for the current engagement.



Keith Faber
Auditor of State
Columbus, Ohio

August 23, 2022

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TULLY CONVOY PARK DISTRICT

VAN WERT 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 9/13/2022

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