



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

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 Districts) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. 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 ledger 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 did not adopt a public records policy as of December 31, 2022. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The Park District should properly adopt a public records policy and take all actions statutorily required by Ohio Rev. Code § 149.43 regarding it. Failure to establish and maintain a public records policy may result in records of the Park District not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

3. We noted the Park District did not have an established and adopted/approved records retention schedule/policy as of December 31, 2022. **Ohio Rev. Code § 149.43(B)(2)** provides 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 and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Park District should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.



Keith Faber
Auditor of State
Columbus, Ohio

July 31, 2023

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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 8/15/2023

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