



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Thompson Township Park District
Geauga County
PO Box 24
Thompson, Ohio 44086

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Thompson Township Park District, Geauga County, (the Park District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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(B)(2)** states, in part, "a public office also shall have available a copy of its current records retention schedule at a location readily available to the public." The District does not currently have a records retention schedule readily available to the public.
2. **Ohio Rev. Code § 149.43(E)(2)** indicates, in part, "the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site." The District does have a public records policy in place, but has not created a poster to be posted in all locations of the public office.

Current Year Observations - Continued

- 3. Ohio Rev. Code § 149.43(E)(2)** indicates, in part, “the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy”. The District did not retain written evidence the records custodian was provided a copy of the public records policy.



Keith Faber
Auditor of State
Columbus, Ohio

September 12, 2024

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THOMPSON TOWNSHIP PARK DISTRICT

GEAUGA 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 9/24/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov