



OHIO AUDITOR OF STATE
KEITH FABER



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Huron County Park District
Huron County
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We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Huron County Park District, Huron County, Ohio, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 District did not always state the purpose for entering into an executive session. **Ohio Revised Code § 121.22(G)(1)** provides that "except as provided in division (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing. Except as otherwise provided by law, no public body shall hold an executive session for the discipline of an elected official for conduct related to the performance of the elected official's official duties or for the elected official's removal from office. If a public body holds an executive session pursuant to division (G)(1) of this section, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in division (G)(1) of this section are the purposes for which the executive session is to be held, but need not include the name of any person to be considered at the meeting."

We identified one instance on November 18, 2019 in which the purpose for entering into the executive session was not stated in accordance with the approved purposes of this section, as the minutes only noted "to discuss Park District Employee" as the reason for entering into the executive session. Failing to document an allowable reason for executive sessions could result in an illegal session.

The minutes should document the purpose of entering into executive session in accordance with this section.

2. We noted the District did not obtain written documentation to demonstrate the public records policy was provided to the records custodian or records manager. **Ohio Rev. Code §149.43(E)(2)** states “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.” Failure to comply with the above requirements result in public record noncompliance. The District should obtain written acknowledgment that its public records policy was distributed to the records custodian or records manager.

3. We noted the District has not established a rule of notifying the general public and news media of when and where meetings are to be held. **Ohio Rev. Code § 121.22(F)** states, in part, “[e]very 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.” Failure to notify the general public and news media could result in the public not being made aware of items being considered for action by the Board. The District should implement procedures to provide the appropriate notification of Board meetings to the general public and news media.



Keith Faber
Auditor of State

Columbus, Ohio

September 14, 2020

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HURON COUNTY PARK DISTRICT

HURON 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 9/24/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov