



OHIO AUDITOR OF STATE
KEITH FABER



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Shelby County Park District
Shelby County
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Sidney, Ohio 45365

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Shelby County Park District, Shelby County, (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. Finding for Recovery – Repaid Under Audit

The District entered into an agreement with Jeff Eilerman to rent District land for farming purposes as evidenced by the agreement signed by Jeff Eilerman and all three District Park Commissioners on August 9, 2017. The agreement states, in part, the agreement will be renewable on a 5 year contract period starting on January 2018, with the price being based on the local market price of cash renting. This contract will go from crop season January 1, 2018 to crop season ending December 1, 2022. The rental price for this contract period will be \$160 per acre being calculated on 44 acres. The total amount to be paid to the District will be \$7,040 per year in two payments. The first being made no later than June 30 and the second being made no later than December 31 of each year.

However, during 2018 and 2019, Jeff Eilerman paid the District at the previous farming rental contract rate of \$6,600 per year. As a result, the District was underpaid for this contract by \$440 per year for a total of \$880 for the period.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money due but not collected is hereby issued against Jeff Eilerman, and in favor of the Park District's general fund, in the amount of \$880.

Repayment was made via check on April 27, 2020, in the amount of \$880. This amount was deposited and recorded by the District's fiscal agent, Shelby County, on May 5, 2020 to the District's general fund.

The District should implement procedures to verify that the proper amount has been collected in accordance with any contractual agreements, by the dates established in the agreement.

Current Year Observations (Continued)

2. **Ohio Rev. Code Section 149.43(E)(2)** states that “all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. 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 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. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.”

There was no evidence that a formal public records policy had been adopted by the District.

The District should adopt a public records policy and post it in accordance with the requirements shown above. The District can refer to the model policy on the Attorney General’s website.

3. **Ohio Rev. Code Section 149.43(B)(2)** states, in part, that a public office “shall have available a copy of its current records retention schedule at a location readily available to the public.”

There was no evidence that a formal records retention schedule had been adopted by the District.

The District should adopt a formal records retention schedule and make it available to the public.



Keith Faber
Auditor of State
Columbus, Ohio

June 22, 2020

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KEITH FABER



SHELBY COUNTY PARK DISTRICT

SHELBY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 7, 2020**