



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Spencer Township Park District  
Allen County  
PO Box 103  
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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 the Spencer Township Park District, Allen County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 utilized a debit card through July 2019 for three transactions totaling \$159 with only one of those transactions having the original supporting documentation for \$27. One of the transactions without supporting documentation for \$31 was at a gas station and was similar to the other debit card transaction with a receipt. The last debit card transaction was at a hardware store and was for \$101 and the purchase was approved by the Board. Both the gas station and hardware store appear to be reasonable vendors for the District.

The lack of receipts or other supporting documentation for purchases increases the risk of errors and/or irregularities, and may result in findings for recovery against those authorizing the payment.

The District should not approve disbursements for payment unless there is original supporting documentation.

2. We noted the District filed their 2020 annual financial statements on the HINKLE system on March 2, 2021, which was after the due date of March 1, 2021. Ohio Rev. Code § 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The District should verify that their financial statements are filed timely on the HINKLE system.
3. We noted that the District did not have a public records policy or have a records retention schedule. Ohio Rev. Code § 149.43 requires the District to maintain a public records policy, maintain a records retention schedule, and other public records requirements. The District should establish the required policies and procedures as outlined in the Ohio Rev. Code § 149.43.

4. The District did not integrate budgetary amounts into the accounting system. The failure to integrate budgetary amounts into the accounting system inhibits the ability to monitor budget versus actual receipts and disbursements. The budgeted receipts and appropriations should be integrated into the accounting system.
5. Ohio Rev. Code § 5705.41(B) provides that expenditures cannot be made unless appropriated. In 2020, the District had disbursements exceeding appropriations by \$165. Disbursements in excess of appropriations increase the risk of deficit spending. The District should implement procedures to ensure disbursements do not exceed appropriations.
6. Ohio Rev. Code § 121.22(F) states that every public body 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 notify the public of the meeting dates and times. The District should establish a reasonable method to inform the public of regularly scheduled meetings and their time and location.

**Current Status of Matters Reported in our Prior Engagement**

7. In addition to the matters reported in items 1, 2 and 4, our prior audit for the years ended December 31, 2018 and 2017 included a cite for Ohio Rev. Code § 149.351(A) in regards to the District not having bank statements. This matter was corrected for this audit period.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 2, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**SPENCER TOWNSHIP PARK DISTRICT**

**ALLEN 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 6/15/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)