



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Shelby County Park District  
Shelby County  
129 East Court Street, 3<sup>rd</sup> Floor  
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, 2021 and 2020.

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, 2021 and 2020.

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 and Status of Matters Reported in our Prior Engagement

#### 1. Farm Rental Agreement

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, for the first payment made in 2020, Jeff Eilerman paid the District at the previous farming rental contract rate of \$6,600 per year, or \$3,300 for the first half payment. As a result, the District was underpaid for this contract by \$220 for the period. All remaining payments for 2020 and 2021 were made at the correct amount. Payment was received by the District for this shortage via check on June 21, 2022 in the amount of \$220.

Failure to obtain proper payment in accordance with the established contract for farm rental could lead to a loss of District revenue and a finding for recovery in future audits.

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.

A similar matter was also identified as part of the prior basic audit procedures.

**Current Year Observations and Status of Matters Reported in our Prior Engagement  
(Continued)**

2. **Ohio Rev. Code § 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.

This matter was also identified as part of the prior basic audit procedures.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 7, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**SHELBY COUNTY PARK DISTRICT**

**SHELBY 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 7/21/2022**

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