



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Springfield Township Park District
Williams County
P.O. Box 148
Stryker, Ohio 43557-0148

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Springfield Township Park District, Williams County, (the Park 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 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, 2021 and 2020.

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. The Park District did not file their 2020 annual report timely. Ohio Rev. Code § 117.38 provides that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The Park District did not file the 2020 annual report until May 17, 2021. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The Park District should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty day time frame.

2. We noted the Park District recorded proceeds from the sale of a lawn mower of \$6,700 in 2021 within the General Fund rather than a Permanent Improvement fund, as required by Ohio Rev. Code §5705.10(F). Failure to properly record sales of permanent improvements within a Permanent Improvement fund could result in the monies not being used for the purchase of a permanent improvement. The Park District used these proceeds toward the purchase of a lawn mower in 2021. The Park District should implement controls to ensure that restricted monies are recorded in the required funds.

3. The Park District has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy. 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 Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Ohio Public Records Act when handling public records requests. The Park District should adopt a public records policy that is modeled after the example published by the Ohio Attorney General.
4. We noted the Park District has not adopted a records retention schedule policy. 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.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Park District should implement procedures to ensure the appropriate policy is approved to help avoid issues with public records requests.



Keith Faber
Auditor of State
Columbus, Ohio

June 14, 2022

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SPRINGFIELD TOWNSHIP PARK DISTRICT

WILLIAMS 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 6/30/2022

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This report is a matter of public record and is available online at
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