



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Waynesfield-Goshen Improvement League
Auglaize County
300 North Westminster Street
P.O. Box 100
Waynesfield, Ohio 45896

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Waynesfield-Goshen Improvement League, Auglaize County, (the CIC) for the years ended December 31, 2022 and 2021.

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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The CIC'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 Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 1724.05** provides, in part, that the CIC shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the CIC's fiscal year. The CIC's annual reports for 2021 and 2022 were not prepared in accordance with GAAP and were also filed after the 120 day filing requirement. The 2021 report was filed October 21, 2022 and the 2022 report was filed August 10, 2023.

In addition, the CIC did not make a complete annual report filing for either year of the engagement period. A complete financial statement filing is comprised of financial statements and notes to the financial statements for each year. However, for each year, the CIC's annual report filed did not include the required notes to the financial statements.

The CIC should implement procedures to ensure their annual financial report is complete, in accordance with GAAP, and filed timely in accordance with Ohio Rev. Code § 1724.05. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the CIC filed its annual report late for both years.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement
(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 CIC.

The CIC should adopt a public records policy and post it in accordance with the requirements shown above. The CIC can refer to the model policy on the Attorney General’s website. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the CIC had not adopted a public records policy.

- 3. Ohio Rev. Code § 149.43(B)(2)** states, in part, that “a public office also 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 CIC. Failure to adopt a records retention schedule could lead to CIC records being destroyed prior to what is allowable by law or against the Board’s wishes.

The CIC should adopt a formal records retention schedule and make it available to the public. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the CIC had not adopted a records retention schedule.

- 4.** The CIC received receipts that were classified as donations during each year of the period. The CIC provided bank deposit slips showing the amount that was deposited in the CIC’s bank account. However, the CIC did not have any other supporting documentation that stated the source of the donation, purpose of the donation, date donation was received, and receipt type (cash or check).

Failure to maintain/create supporting documentation with all appropriate details related to each applicable receipt could result in errors and/or irregularities occurring and not being detected in a timely manner. This could also lead to unreliable financial information.

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

The CIC should ensure that any underlying supporting documentation for receipts includes the source, the amount, the purpose, the date the received, and the receipt type (cash or check). Any documentation related to revenue received should be maintained.



Keith Faber
Auditor of State
Columbus, Ohio

May 21, 2024

OHIO AUDITOR OF STATE KEITH FABER



WAYNESFIELD-GOSHEN IMPROVEMENT LEAGUE

AUGLAIZE 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 6/4/2024

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