



OHIO AUDITOR OF STATE
KEITH FABER



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Beavercreek Township Park District
Greene County
Beavercreek, Ohio 45324

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Beavercreek Township Park District, Greene County, (the Park 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 Beavercreek Township Park District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Beavercreek Township Park District's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Beavercreek Township 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. **Ohio Rev. Code §117.38(A)-(B)** state, in part, "each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. 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, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The auditor of state may extend the deadline for filing a financial report and establish terms and conditions for any such extension." The Park District filed its 2018 annual financial report on April 30, 2019; however the report was due March 1, 2019. The Park District should implement procedures to verify the complete annual reports are filed timely with the Auditor of State to help avoid penalties and fees. Our prior audit also reported this non-compliance.
2. **Ohio Rev. Code § 121.22(G)** states, in part, "except as provided in divisions (G)(8) and (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:
 1. To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing.

Current Year Observations (Continued)

2. To consider the purchase of property for public purposes, or for the sale of property at competitive bidding, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest.
3. Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action;
4. Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment;
5. Matters required to be kept confidential by federal law or regulations or state statutes;
6. Details relative to the security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office.
7. In the case of a county hospital operated pursuant to Chapter 339 of the Revised Code, a joint township hospital operated pursuant to Chapter 513 of the Revised Code, or a municipal hospital operated pursuant to Chapter 749. of the Revised Code, to consider trade secrets, as defined in section 1333.61 of the Revised Code;
8. To consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting requests for economic development assistance.

If a public body holds an executive session to consider any of the matters listed in divisions (G)(2) to (8) of this section, the motion and vote to hold that executive session shall state which one or more of the approved matters listed in those divisions are to be considered at the executive session.”

The Park District's minute record did not specify a purpose for entering into executive session on February 2, 2018. Executive sessions are only permitted for specific reasons and, therefore, must be included in the approved motion. The Park District should implement procedures to verify all executive sessions are held for allowable matters and the minutes include the reasoning. Failure to do so could result in unallowable executive sessions and prohibited approvals.

Current Status of Matters Reported in our Prior Engagement

3. In addition to the non-compliance matter reported in item 1 above, our prior audit for the years ended December 31, 2017 and 2016 included non-compliance with Ohio Rev. Code § 5705.28(B)(2)(b) and 5705.41(B) as the Park District's expenditures exceeded appropriations. The Park District's expenditures did not exceed appropriations for 2019 or 2018.



Keith Faber
Auditor of State
Columbus, Ohio

June 26, 2020

OHIO AUDITOR OF STATE KEITH FABER



BEAVERCREEK TOWNSHIP PARK DISTRICT

GREENE 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 9, 2020**