



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Springfield Township Park District  
Williams County  
P.O. Box 148  
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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 Springfield Township Park District, Williams County, Ohio (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 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, 2019 and 2018.

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. We noted a payment of \$795 was made to Soles Motor Sports for the purchase of batteries. Soles Motor Sports is owned by a member of the Board of Directors, Larry Soles. This payment was approved by the Board of Directors on October 23, 2019.

Ohio Rev. Code § 2921.42(A)(1) provides that no public official shall knowingly authorize or employ the authority or influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest.

Board members should abstain from voting on contracts or payments if the public official has an interest. This matter will be referred to the Ohio Ethics Commission for their consideration.

2. The Park District did not file their 2019 and 2018 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's 2019 and 2018 annual financial reports were initially filed January 21, 2019 and January 29, 2020, respectively. However, these filings were not considered to be complete since notes of the financial statements were not included. Complete filings were made on May 1, 2020.

Failure to file by the required date could result in penalties of \$25 per day up to a 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.

3. We noted 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 Open Records Laws 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 does not have an adopted 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 provide the appropriate policy is approved to help avoid issues with public records requests.
5. We noted the Park District has not established a method of notifying the general public and news media of when and where meetings are to be held. Ohio Rev. Code § 121.22(F) states, in part, every public body, by rule, 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. Failure to notify the general public and news media could result in the public not being made aware of items being considered for action by the Board. The Park District should implement procedures to provide the appropriate notification of Board meetings to the general public and news media.



Keith Faber  
Auditor of State

Columbus, Ohio

July 22, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**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 8/13/2020**

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