



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Fayette County Park District  
Fayette County  
133 South Main Street, Suite 303  
Washington Court House, Ohio 43160

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Fayette County Park District, Fayette County, (the District) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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 year(s) ended December 31, 2024 & 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

### Current Year Observation

1. **Ohio Rev. Code § 149.43(B)(2)** states in part, the public office shall have a copy of its current records retention schedule at a location readily available to the public.

**Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records.

The District has no written acknowledgement that the public records policy was distributed to the records custodian/manager. In addition, the District does not have a records retention schedule in place.

The policy shall be distributed to the records custodian/manager. The District should have a current records retention schedule readily available to the public.

### Current Status of Matters Reported in our Prior Engagement

In addition to the public records issue matter reported in item 1 above, our prior basic audit for the years ended December 31, 2022 and 2021 included a comment regarding the District not

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establishing a public records written policy. The District provided a copy of resolution #8-17-23 indicating that a public records policy was adopted by the District.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 12, 2025

# OHIO AUDITOR OF STATE KEITH FABER



FAYETTE COUNTY PARK DISTRICT

FAYETTE 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 5/22/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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