



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Grandview Estates Park District
Marion County
1959 Grandview Dr
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Grandview Estates Park District, Marion 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 years ended December 31, 2024 and 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 the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted the District filed its 2024 annual financial report on March 5, 2025, which was subsequent to the filing deadline of March 3, 2025. **Ohio Rev. Code § 117.38** states, in part, 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 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 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. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the District. The District should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the District is unable to meet the deadline, the District should file an extension request through the Auditor of State.
2. We noted the District did not integrate budgetary amounts into the manual accounting ledgers. The District should incorporate budgeted amounts into their accounting ledgers in order to use the budget as an effective management tool and allow for monitoring of budget versus actual receipts and expenditures. This matter was also communicated to the District in our prior engagement.

Current Year Observations (continued)

3. We noted the District did not have an established and adopted/approved records retention schedule as of December 31, 2024. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The District should appropriately establish and approve/adopt a records retention schedule and have the 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. This matter was also communicated to the District in our prior engagement.
4. We noted the District did not have a public records poster displayed as of December 31, 2024. **Ohio Rev. Code §149.43(E)(2)** provides that public offices shall create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy. The District should display a poster of its public records policy to ensure citizens are aware of the requirements.
5. We noted that while the District posted notices of their Board meetings on NextDoor during 2023 and 2024, the District had not established a rule documenting the method to be used to notify the public of Board meetings as of December 31, 2024. **Ohio Rev. Code §121.22(F)** provides that 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. The District should appropriately establish and approve/adopt a rule that states the method by which the District will notify the public of the time and place of all meetings. Failure to do so could result in the public being unaware of where to locate notices of meetings.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 26, 2025

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GRANDVIEW ESTATES PARK DISTRICT

MARION 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 11/6/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov