



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## BASIC AUDIT REPORT

Spencer Township Park District  
Allen County  
P.O. Box 103  
Spencerville, Ohio 45887

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Spencer Township Park District, Allen 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 did not notify the public of the meeting dates and times. **Ohio Rev. Code §121.22(F)** states that every public body 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 establish a reasonable method to inform the public of regularly scheduled meetings and their time and location.
2. We noted that the District did not have a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The lack of a records retention schedule could result in the District maintaining unnecessary records or the premature disposal of records. The District should adopt a records retention schedule and post it in a location that is available to the public.
3. We noted that the District did not have a public records policy. **Ohio Rev. Code §149.43(E)(2)** states, in part, 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. 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.

### Current Year Observations (Continued)

The public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records and shall require that employee to acknowledge receipt of the copy of the public records policy. The lack of a public records policy may result in records requests not being fulfilled in accordance with Ohio law. The District should adopt a public records policy and follow the related requirements of the Ohio Revised Code.

4. We noted the District had disbursements that exceeded appropriations by \$22 in 2024. **Ohio Rev. Code §5705.41(B)** provides that an expenditure cannot be made unless appropriated. Disbursements in excess of appropriations increases the risk of deficit spending. The District's Board should frequently monitor budgeted versus actual disbursements to help ensure disbursements do not exceed appropriations and to help prevent deficit spending.
5. We noted the District did not integrate budgetary amounts into the accounting system. The failure to integrate budgetary amounts into the accounting system inhibits the ability to monitor budget versus actual receipts and disbursements. The budgeted receipts and appropriations should be integrated into the accounting system.
6. We noted that the District held a hog raffle and deposited \$2,881 on June 26, 2023 for the collection/sale of raffle tickets and purchased 2 freezers for \$360 on July 7, 2023 for the hog raffle. **Ohio Rev. Code § 2915.092(A)(1)** requires that subject to (A)(2) of this section, a charitable organization, fraternal organization, or sporting organization that is exempt from federal income taxation under 501(a) and is described in subsection 501(c)(3), 501(c)(4), 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code may conduct a raffle to raise money for the organization or school and does not need a license to conduct bingo in order to conduct a raffle drawing that is not for profit. **Ohio Rev. Code § 2915.092(A)(2)** provides that if a charitable organization that is described in division (A)(1) of this section, but that is not also described in subsection 501(c)(3) of the Internal Revenue Code, conducts a raffle, the charitable organization shall distribute at least fifty percent of the net profit from the raffle to a charitable purpose described in division (V) of section 2915.01 of the Revised Code or to a department or agency of the federal government, the state, or any political subdivision. **Ohio Rev. Code § 2915.092(B)** provides that except as provided in division (A) or (B) of this section, no person shall conduct a raffle drawing that is for profit or a raffle drawing that is not for profit. In addition, **Ohio Rev. Code § 2915.07(A)** provides that no person, except a charitable organization that has obtained a license pursuant to section 2915.08 of the Revised Code, shall conduct or advertise bingo. The District does not meet either of the conditions described in divisions (A) or (B) of § 2915.092 and, therefore, is not permitted to conduct a raffle drawing for profit or not for profit. Further, the District is not permitted to conduct bingo under 2915.07. This activity is noncompliant per **Ohio Rev. Code §2915.092(A)(1), (A)(2), (B)** and **Ohio Rev. Code §2915.07A**. The District should review these Ohio Rev. Code sections before entering into similar activity.

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

The matters 1-5 reported above were repeated from the prior engagement for the years ended December 31, 2022 and 2021

Spencer Township Park District  
Allen County  
Basic Audit Report  
Page 3

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

October 15, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**SPENCER TOWNSHIP PARK DISTRICT**

**ALLEN 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**

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)