



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Geneva Park Commission
Ashtabula County
PO Box 694
Geneva, Ohio 44041

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Geneva Park Commission, Ashtabula County, (the Park) for the years ended December 31, 2016 and 2015.

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's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park's financial statements, transactions or balances for the years ended December 31, 2016 and 2015.

The Park'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.

Current Year Observation

1. We noted that although the annual financial statements were filed in a timely manner per Hinkle System filing requirements, no notes to the accompanying financial statements were filed in 2015. The required notes were filed with the 2016 annual filing.

Current Status of Matters we Reported in our Prior Engagement

1. In our prior audit for the years ended December 31, 2014 and 2013 we noted deposits were not made in a timely manner and the bank reconciliation at December 31, 2014 included an unexplained reconciling item of \$182. These items have been corrected.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 20, 2017

This page intentionally left blank.



Dave Yost • Auditor of State

GENEVA PARK COMMISSION

ASHTABULA 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
AUGUST 3, 2017**