



OHIO AUDITOR OF STATE
KEITH FABER





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Russell Township Park District (operating as Russell Township Park Commission)
Geauga County
P.O. Box 28
Novelty, Ohio 44072

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Russell Township Park District (operating as Russell Township Park Commission), Geauga County, (the 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 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, 2019 and 2018.

The 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 compliance or accounting issues to report:

Current Year Observations

1. The District's Park Levy Fund disbursements exceeded appropriations by \$113 for the year ended December 31, 2019. Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. The District should compare expenditures and encumbrances to appropriations in all funds prior to making expenditure commitments, and make all necessary adjustments to the amounts appropriated to ensure compliance with the above Ohio Rev. Code requirement.

Current Year Observations (Continued)

2. The District's final appropriations approved by the Board and amounts on the approved certificate of estimated resources were not updated in the District's accounting system for the year ended December 31, 2019. Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters. To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the District should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission and appropriations approved by the Board.



Keith Faber
Auditor of State

Columbus, Ohio

August 27, 2020

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RUSSELL TOWNSHIP PARK DISTRICT

GEAUGA 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 9/10/2020

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