



Dave Yost • Auditor of State



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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 Commission, Geauga County, Ohio, (the Park Commission) for the years ended December 31, 2015 and 2014.

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 Commission's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park Commission's financial statements, transactions or balances for the years ended December 31, 2015 and 2014.

The Park Commission'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

Ohio Rev. Code § 117.38 requires the Park Commission to file its financial reports with the Auditor of State within 60 days following fiscal year end. Beginning with fiscal year 2015, **Auditor of State Bulletin 2015-007** indicates Regulatory Basis (also known as "AOS Basis") entities basic financial statements should include a Statement of Receipts, Disbursements and Changes in Fund Balances and Notes to the Basic Financial Statements.

For the year ended December 31, 2015, the Park Commission filed a copy of its "Cash Journal" with the Auditor of State on May 27, 2016 which was more than 60 days after year-end. Additionally, the information filed did not include a properly formatted Statement of Receipts, Disbursements and Changes in Fund Balances or Notes to the Basic Financial Statements.

The Park Commission should ensure its financial reports are filed within 60 days of year-end. Additionally, the reports should be filed in the appropriate format and include notes to the basic financial statements. Example financial statements and notes can be found on the Auditor of State's website.

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

Dave Yost
Auditor of State

November 16, 2016

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RUSSELL TOWNSHIP PARK COMMISSION

GEAUGA 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
NOVEMBER 29, 2016**