



Dave Yost • Auditor of State



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Ridgeville Township Park District
Henry County
P.O. Box 114
Ridgeville Corners, Ohio 43555-0114

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Ridgeville Township Park District, Henry County, Ohio (the District) 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 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, 2016 and 2015.

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.

Current Year Observation

Ohio Rev. Code § 117.38 provides each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty 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.

The District filed both the 2016 and 2015 reports in the Hinkle System on November 14, 2017 which did not meet the 60 day deadline and an extension was not filed. In addition, the audit reports filed did not include the notes to the financial statements; therefore, the audit report was not considered to be complete per Auditor of State Bulletin 2015-007. The District re-filed both years on February 12, 2018 to include notes.

The District should implement procedures and/or controls, such as a reminder system, to help ensure the timely and complete filing. Ohio Revised Code §117.38 should be reviewed in its entirety along with Auditor of State Bulletin 2015-007 to further understand the annual filing of the District's financial statements. Also, resources such as those found on the Auditor of State website should be utilized to prepare the annual financial statements and notes to the financial statements.

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

Dave Yost
Auditor of State

February 21, 2018

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RIDGEVILLE TOWNSHIP PARK DISTRICT

HENRY 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
MARCH 6, 2018**