



Dave Yost • Auditor of State



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LaGrange Community Park Board
Lorain County
355 South Center Street
LaGrange, Ohio 44050

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the LaGrange Community Park Board, Lorain County, (the Board) for the years ended December 31, 2012 and 2011.

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 Board's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Board's financial statements, transactions or balances for the years ended December 31, 2012 or 2011.

The Board'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 Status of Matters we Reported in our Prior Engagement

Our prior audit noted the Board did not comply with Ohio Rev. Code Section 5705.41(D) with 92% of the disbursements reviewed lacking proper certification by the fiscal officer. We noted five instances in 2012 and 2011 where the fiscal officer did not properly certify the availability of funds.

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

Dave Yost
Auditor of State

July 2, 2013

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LAGRANGE COMMUNITY PARK BOARD

LORAIN 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
JULY 16, 2013**