



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

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, 2014 and 2013.

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, 2014 and 2013.

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, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty 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.

As of August 27, 2015, the District has not filed its annual financial report for fiscal years 2014 and 2013 with the Auditor of State's office which exceeds the filing requirement.

We recommend the District file its annual financial report within the sixty day filing requirement.

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

**Dave Yost**  
Auditor of State

August 27, 2015

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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  
SEPTEMBER 29, 2015**