



OHIO AUDITOR OF STATE
KEITH FABER



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Russell Township Citizens' Park District (511)
Geauga County
P.O. Box 123
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 Citizens' Park District (511), 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 significant compliance or accounting issues to report.

Current Year Observations

1. The District did not file its financial report for the year ended December 31, 2018 on the Auditor of State HINKLE System until March 4, 2019. In addition, the District's notes to the financial statements for fiscal years 2019 and 2018 were incomplete, missing notes for its budgetary activity and deposits and investments. Ohio Rev. Code § 117.38(B) requires entities filing on a cash basis to file a complete financial report, including both financial statements and notes, within 60 days after the close of the fiscal year. The District should ensure its complete financial report is filed within the requisite 60 day deadline.
2. The District does not have a formal public records policy or records retention schedule. Ohio Rev. Code § 149.43(E)(2) requires all entities to adopt a public records policy in order to respond to public records requests. Ohio Rev. Code § 149.43(B)(2) requires an entity to have available a copy of its current records retention schedule at a location readily available to the public. The District should establish a public records policy and records retention schedule.

Current Year Observations (Continued)

3. The District did not have procedures in place to accurately post authorized budgetary measures to the accounting system. 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 District to make informed decisions regarding budgetary matters. To effectively control the budgetary cycle and to maintain accountability over receipts and disbursements, 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

July 31, 2020

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RUSSEL TOWNSHIP CITIZENS' PARK DISTRICT (511)

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 8/18/2020

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