



Dave Yost • Auditor of State



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Pease Township Park District
Belmont County
68240 Patterson Road
Bridgeport, Ohio 43912

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pease Township Park District, Belmont County, Ohio (the District), for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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 Observations

The District did not consistently prepare monthly cash reconciliations during the audit period.

Current Status of Matters we Reported in our Prior Engagement

In the prior audit, we reported noncompliance with Ohio Admin. Code Sections 117-2-02(A) and 117-2-02(D) for the District not maintaining a receipt ledger, appropriation ledger or check register. During 2012, the District did maintain a general ledger noting receipts, expenditures and a running book balance. During 2013, the District did not maintain a general ledger, but the only activity was direct deposits from Belmont County and automatic bank payments for utility services. As a result of not maintaining a general ledger in 2013, the District's budgetary information was not integrated into the accounting system.

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

Dave Yost
Auditor of State

September 8, 2014

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PEASE TOWNSHIP PARK DISTRICT

BELMONT 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
OCTOBER 2, 2014**