



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

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, 2021 and 2020.

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, 2021 and 2020.

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 accounting issue to report.

Current Year Observation

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. This was also an observation in our prior engagement.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the matter reported above, our prior engagement for the years ended December 31, 2019 and 2018 included a noncompliance citation regarding timely filing of the District's annual financial reports on the Auditor of State HINKLE System. The District filed its reports for the years ended December 31, 2021 and 2020 within the requisite 60 day deadline prescribed in Ohio Rev. Code § 117.38(B).

Current Status of Matters Reported in our Prior Engagement (Continued)

2. Additionally, our prior engagement for the years ended December 31, 2019 and 2018 included a noncompliance citation for the District to establish a public records policy and records retention schedule. The District formally established these policies, as prescribed by Ohio Rev. Code §§ 149.43(B) and 149.43(E).



Keith Faber
Auditor of State
Columbus, Ohio

August 3, 2022

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RUSSELL 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 8/16/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov