



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, 2023 and 2022.

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, 2023 and 2022.

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 Observation

The District did not file its financial report for the year ended December 31, 2022 on the Auditor of State HINKLE System until March 3, 2023. Ohio Rev. Code § 117.38 requires entities to file a complete financial report or, when little to no activity, an alternative filing, within 60 days after the close of the fiscal year. The District should ensure its annual report is filed within the requisite 60 day deadline.

Current Status of the Matter Reported in our Prior Engagement

In addition to the matter reported above, our prior engagement for the years ended December 31, 2021 and 2020 included a control recommendation regarding accurately posting budgetary measures to the accounting system. The District posted to the ledgers, on a timely basis, estimated resources certified by the County budget commission and appropriations approved by the Board.

Keith Faber
Auditor of State
Columbus, Ohio

August 14, 2024

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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 8/27/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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