



Dave Yost • Auditor of State





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Russell Township Park Commission  
Geauga County  
8501 Kinsman Road  
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 Park Commission, Geauga County, (the Park) 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 Park's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park's financial statements, transactions or balances for the years ended December 31, 2013 or 2012.

The Park'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 no significant compliance or accounting issues to report.

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

**Dave Yost**  
Auditor of State

May 27, 2014

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**RUSSELL TOWNSHIP PARK COMMISSION**

**GEAUGA 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  
JUNE 12, 2014**