



Dave Yost • Auditor of State



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Chester Township Park District
Geauga County
12701 Chillicothe Road
Chesterland, Ohio 44026

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Chester Township Park District, Geauga County, (the District) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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 no significant compliance or accounting issues to report.

Current Status of Matters we Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2013 and 2012 included a noncompliance finding related to proper certification of funds. A review of five encumbrances made in 2015 showed all contained purchase orders and were properly encumbered, in accordance with Ohio Rev. Code §5705.41(D)(1).
2. Our prior audit for the years ended December 31, 2013 and 2012 included a noncompliance finding related to expenditures plus encumbrances in excess of appropriations. A review of expenditures plus encumbrances versus appropriations in the General Fund as of December 31, 2015, showed no violation of Ohio Rev. Code §5705.41(B).
3. Our prior audit for the years ended December 31, 2013 and 2012 included a noncompliance finding related to timely depositing. A review of five over-the-counter receipts in 2015 showed all were deposited within 24 hours of receipt, in accordance with Ohio Rev. Code §9.38.
4. Our prior audit for the years ended December 31, 2013 and 2012 included a noncompliance finding related to probate court approval of donations. A review of receipts showed the Park District did not receive any donations during 2015. However, we reviewed the controls implemented by the District for these types of receipts, and deemed the District to have the mechanisms in place to be in compliance with Ohio Rev. Code §1545.11.

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

5. Our prior audit for the years ended December 31, 2013 and 2012 included a noncompliance finding related to annual financial reporting. A review of the Auditor of State annual financial filing databases showed the District filed financial reports for 2015 and 2014 on April 25, 2016 and March 29, 2015, respectively. The District received filing extensions in both years, and thus filed their annual financial information in accordance with Ohio Rev. Code §117.38.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

July 13, 2016



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CHESTER TOWNSHIP PARK DISTRICT

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
JULY 26, 2016**