



Dave Yost • Auditor of State



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Painesville Township Park District
Lake County
8 N. State Street, Suite 201
Painesville, Ohio 44077

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Painesville Township Park District, Lake County, Ohio (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 issue to report.

Current Year Observation

Ohio Rev. Code § 117.38 requires entities not subject to GAAP filing requirements to file their financial statements with the Auditor of State within in sixty days of fiscal year end. **Auditor of State Bulletin 2015-007** indicates reports must be filed on the Hinkle Annual Financial Data Reporting Systems and provides additional information regarding the filing requirements.

The District filed its 2017 financial statements on March 8, 2018 which was more than sixty days after fiscal year end. The District should ensure its financial statements are filed by the required date.

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

Dave Yost
Auditor of State

June 25, 2018

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PAINESVILLE TOWNSHIP PARK DISTRICT

LAKE 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 10, 2018**