



OHIO AUDITOR OF STATE
KEITH FABER



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Ridgeville Township Park District
Henry County
P.O. Box 114
Ridgeville Corners, Ohio 43555-0114

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Ridgeville Township Park District, Henry County, Ohio (the District) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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

We noted the Park District filed their Annual Financial Report for the 2018 fiscal year with the Auditor of State on October 24, 2019. Ohio Rev. Code §117.38 requires the financial report to be filed with the Auditor of State within sixty days following the last day of the Park District's fiscal year. Failing to file by the required date can result in a penalty of \$25 per day up to a maximum of \$750. The Park District should implement controls to help ensure the annual report is filed by the required due date

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

December 11, 2019

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RIDGEVILLE TOWNSHIP PARK DISTRICT

HENRY 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
DECEMBER 24, 2019**