



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Russell Township Park District (operating as Russell Township Park Commission)  
Geauga County  
P.O. Box 28  
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 District (operating as Russell Township Park Commission), Geauga County, (the District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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

1. The District could not produce its 2020 appropriations or 2020 certificate of estimated resources. Ohio Rev. Code § 149.351 requires all records that are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Rev. Code §§ 149.38 through 149.42. The District should maintain all budgetary documentation in order to support financial activities.

### Current Status of Matters Reported in our Prior Engagement

2. In addition to the matter reported above, our prior engagement for the years ended December 31, 2019 and 2018 included a noncompliance citation regarding expenditures exceeding appropriations in the District's Park Levy Fund as of December 31, 2019. The District's Park Levy Fund appropriations exceeded expenditures as of December 31, 2021.

**Current Status of Matters Reported in Prior Engagement (Continued)**

3. Additionally, our prior engagement for the years ended December 31, 2019 and 2018 included an observation relating to the District updating its accounting system for budgeted receipts during 2019. The District's accounting system reflected updated budgeted receipts for the year ended December 31, 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 20, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**RUSSELL TOWNSHIP PARK DISTRICT**

**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 1/3/2023**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)