



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Pease Township Park District  
Belmont County  
P.O. Box 222  
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To the Board of Park Commissioners:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Pease Township Park District, Belmont County, Ohio (the Park District), for the years ended December 31, 2019 and 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Park District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park District's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Park District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 issues to report.

## Current Year Observations

1. Complete financial statements for 2018 were not filed with the Auditor of State until March 25, 2020. Ohio Rev. Code § 117.38 requires the annual financial report be filed within 60 days of year end. The Part District should file a complete set of financial statements, which includes notes to the financial statements, with the Auditor of State utilizing the Hinkle System within 60 days of fiscal year end.
2. We noted the Park District has not adopted a public records policy or adopted a formal records retention schedule in accordance with Ohio Rev. Code § 149.43. The Park District should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 15, 2020

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**PEASE TOWNSHIP PARK DISTRICT**

**BELMONT 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  
MAY 28, 2020**