



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

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, 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 compliance issue to report.

Current Year Observation

We inquired with the District management and determined that the District did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). The District should adopt a records retention schedule. This was also an observation in our prior engagement.

Current Status of Other Matter Reported in our Prior Engagement

In addition to the matter reported above, our prior engagement for the years ended December 31, 2019 and 2018 included a noncompliance citation regarding timely filing of the District's annual financial reports on the Auditor of State HINKLE System. The District filed its reports for the years ended December 31, 2021 and 2020 within the requisite 60 day deadline prescribed in Ohio Rev. Code § 117.38(B).

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

Keith Faber
Auditor of State
Columbus, Ohio

August 4, 2022

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CHESTER 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 9/8/2022

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