



**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2013-2012



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Canal Winchester Joint Recreation District
Franklin County
Canal Winchester, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01 (G) to the accounting records and related documents of the Canal Winchester Joint Recreation District, Franklin County, Ohio (the District) for the years ended December 31, 2013 and 2012.

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 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, 2013 and 2012.

The 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.

Current Year Observations

1. Ohio Rev. Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State within 60 days of the close of the fiscal year end. We noted the District did not file its annual financial report to the Auditor of State for the fiscal year ending December 31, 2012 until April 8, 2013. The deadline for the District to file their annual financial report was on March 3, 2013.
2. Ohio Rev. Code § 5705.38 (A) states on or about the first day of each fiscal year the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure, and thereafter during the year it may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate. We noted the District did not create an appropriation measure or certificate of estimated resources for the years ended December 31, 2013 and 2012.

Current Status of Matters We Reported in Our Prior Engagement

In addition to the matters reported above, our prior audit for the years ended December 31, 2010 and December 31, 2011 included the following issues.

1. Ohio Rev. Code § 5705.41 (D) (1) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the Fiscal Officer is attached thereto. Noncompliance for the Certification of Funds for failure to properly certify the availability of funds. The District began using purchase orders in October of 2010 but none were created for the expenditures in 2012 or 2013.

Current Status of Matters We Reported in Our Prior Engagement (Continued)

2. Ohio Rev. Code § 149.43 (E) state all public offices shall adopt a policy in compliance with Ohio Rev. Code § 149.43 for responding to public records requests. Noncompliance over the Public Records Policy and Schedule of Destruction. The District still does not have a public records policy in place and the Retention Policy did not include a schedule of destruction.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

November 1, 2016



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CANAL WINCHESTER JOINT RECREATION DISTRICT

FRANKLIN 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
NOVEMBER 17, 2016**