



**CENTRAL MADISON JOINT RECREATION DISTRICT
MADISON COUNTY**

FINAL AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Central Madison Joint Recreation District
Madison County
London, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01 (G) to the accounting records and related documents of the Central Madison Joint Recreation District, Madison County, Ohio (the District) for the years ended December 31, 2015 and 2014.

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, 2015 or 2014.

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. The final bank balance per accounting ledger was \$195.33 and the final bank balance was \$198.33. The District did not perform any monthly bank to book reconciliation which should have included bank service fees, which is the difference in the final ledger vs. bank balance.

No unusual transactions were noted on the bank statements. The bank account was closed on October 07, 2014. The ending bank balance as of December 31, 2015 was \$0.

2. The District did not maintain proper support for one check in 2014.
3. The District filed their fiscal year 2015 and 2014 annual reports with the Auditor of State's office on October 28, 2016. According to Ohio Rev. Code § 117.38 the District is required to file the annual report 60 days after the fiscal year end. The District filed the fiscal year 2015 and 2014 annual reports after the required due date.

Current Status of Matters We Reported in Our Prior Engagement

4. We noted the District did not prepare an annual budget in accordance with Ohio Rev. Code §5705.38 for either fiscal year 2015 or 2014. Additionally, due to the District's manual accounting system, no budgetary information is maintained within the system.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

November 21, 2016

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Dave Yost • Auditor of State

CENTRAL MADISON JOINT RECREATION DISTRICT

MADISON 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 13, 2016**