



**CARDINGTON-LINCOLN JOINT RECREATION DISTRICT  
MORROW COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017**



# OHIO AUDITOR OF STATE KEITH FABER



February 25, 2019

Cardington-Lincoln Joint Recreation District  
Morrow County  
P.O. Box 10  
Cardington, Ohio 43315

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cardington-Lincoln Joint Recreation District, Morrow County, Ohio, (the District) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 no significant compliance or accounting issues to report.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

February 25, 2019

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**CARDINGTON – LINCOLN JOINT RECREATION DISTRICT**

**MORROW 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  
APRIL 23, 2019**