



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Orwell Joint Recreation District  
Ashtabula County  
P.O. Box 640  
Orwell, Ohio 44076

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Orwell Joint Recreation District, Ashtabula County, (the District) for the years ended December 31, 2023, and 2022.

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, 2023, and 2022.

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 significant compliance issues to report.

### Current Year Observations

1. We noted the District did not file its annual financial reports in a timely manner. Ohio Rev. Code § 117.38 requires cash-basis entities to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The District's filings for the year ended December 31, 2022 was filed on March 2, 2023, which is past the required due date.
2. We inquired with District management and determined that the District did not have a records retention schedule during the engagement period as required by Ohio Rev. Code § 149.43(B)(2).

### Current Status of Matters Reported in our Prior Engagement

1. The District paid the 2021 4<sup>th</sup> Quarter State Income Tax payments totaling \$10 and 2021 4<sup>th</sup> Quarter Local Income Tax payments totaling \$32 on February 2, 2022, which is past the required due date of January 31, 2022. This item was corrected for the years ended December 31, 2023 and 2022.

2. We inquired with District management and determined that the District did not have a records retention schedule during the engagement period as required by Ohio Rev. Code § 149.43(B)(2). This item was repeated for the years ended December 31, 2023 and 2022 as noted above.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 16, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**ORWELL JOINT RECREATION DISTRICT**

**ASHTABULA 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 7/30/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)