



Dave Yost • Auditor of State





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Malta-McConnelsville Joint Recreation Board  
Morgan County  
P.O. Box 432  
Malta, Ohio 43758

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Malta-McConnelsville Joint Recreation Board, Morgan County, Ohio (the Board), for the years ended December 31, 2012 and 2011.

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 Board's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Board's financial statements, transactions or balances for the years ended December 31, 2012 or 2011.

The Board'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.

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

The current status of matters reported in our prior engagement is as follows:

1. The prior audit for the years ended December 31, 2010 and 2009 included noncompliance with Ohio Revised Code Section 5705.28(B)(2)(a) and material weakness for not adopting an operating budget. We have determined this has been corrected in 2011 and 2012.
2. The prior audit for the years ended December 31, 2010 and 2009 included noncompliance with Ohio Revised Code 5705.38(A) and material weakness for not filing appropriations before March 15. We have determined this was corrected in 2011 and 2012.
3. The prior audit for the years ended December 31, 2010 and 2009 included noncompliance with Ohio Revised Code 5705.41(B) and material weakness for expending money before it was appropriated. We have determined this was corrected in 2011 and 2012.
4. The prior audit for the years ended December 31, 2010 and 2009 included noncompliance with Ohio Revised Code 5705.41(D)(1) for expenditures not being prior certified. We have determined this was corrected in 2011 and 2012.

**Current Status of Matters we Reported in our Prior Engagement (Continued)**

5. The prior audit for the years ended December 31, 2010 and 2009 included noncompliance with Ohio Admin. Code Section 117-2-02(D)(2) for not maintaining a receipt or appropriation ledger. We have determined this was corrected in 2011 and 2012

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

Columbus, Ohio

July 18, 2013



# Dave Yost • Auditor of State

**MALTA -MCCONNELSVILLE JOINT RECREATION BOARD**

**MORGAN 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  
AUGUST 1, 2013**