



**CENTRAL MADISON JOINT RECREATION DISTRICT
MADISON COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2013-2012



Dave Yost • Auditor of State



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Central Madison Joint Recreation District
Madison County
London, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 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, 2013 and 2012.

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, 2013 or 2012.

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.

Current Year Observations

1. We noted the District did not prepare an annual budget in accordance with ORC 5705 for either fiscal year 2013 or 2012. Additionally, due to the District's manual accounting system, no budgetary information is maintained within the system. Failure to budget properly could result in overspending or misuse of District money. The District should create a budget for future years and submit it to the County Auditor, as well as following the remaining compliance requirements of ORC 5705.

Current Status of Matters We Reported in Our Prior Engagement

2. This is the initial audit, so there are no prior year matters to follow-up on.

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

Dave Yost
Auditor of State

April 21, 2014

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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
MAY 8, 2014**