



Dave Yost • Auditor of State



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McDonald-Roundhead Joint Recreational District
Hardin County
15494 S.R. 235
Roundhead, Ohio 43310

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the McDonald-Roundhead Joint Recreational District, Hardin County, (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.

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

1. Our prior Agreed Upon Procedures engagement noted that the District did not comply with Ohio Rev. Code Section 5705.41(D) which requires certifying disbursements at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. During 2013 and 2012 the District did not comply with this requirement.

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

Dave Yost
Auditor of State

March 24, 2014

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MCDONALD ROUNDHEAD JOINT RECREATIONAL DISTRICT

HARDIN 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 15, 2014**