



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

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013



Dave Yost • Auditor of State



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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, 2014 and 2013.

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, 2014 or 2013.

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 audit for the years ended December 31, 2012 and 2011 included a significant deficiency for not posting transactions to the accounting ledgers in a timely manner, not completing bank reconciliations, and lack of Board monitoring. Since the new Fiscal Officer started in April 2013, transactions have been posted in a timely manner, bank reconciliations have been completed, and financial reports have been provided to the Board.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 19, 2015

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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
JULY 2, 2015**