



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Madison Joint Recreation District
Lake County
P.O. Box 456
Madison, Ohio 44057

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Madison Joint Recreation District, Lake County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 for the fiscal years ended December 31, 2020 and 2019. 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.
2. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
3. We inquired with District management and determined that the District did not have a records retention policy during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with District management and determined that the District did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with District management and determined that the District did not have a public records policy during the engagement period; therefore, it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).

6. We inquired with District management and determined that the District did not have a public records policy during the engagement period; therefore, it could not be displayed in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2).

Current Status of Matters Reported in our Prior Engagement

1. We noted the Recreation 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 Recreation District's original filings for the years ended December 31, 2018 and 2017 did not include notes to the financial statements. The Fiscal Officer re-filed the financial statements and notes to the financial statements which resulted in the late filing. This matter was repeated in the current year observations.



Keith Faber
Auditor of State
Columbus, Ohio

August 5, 2021

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MADISON JOINT RECREATION DISTRICT

LAKE 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 8/17/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov