



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

McDonald-Roundhead Joint Recreational District
Hardin County
17235 St. Rt. 117
Waynesfield, Ohio 45896

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of McDonald-Roundhead Joint Recreational District, Hardin County, (the District) for the years ended December 31, 2021 and 2020

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, 2021 and 2020.

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 or accounting issue to report.

Current Year Observation

Ohio Rev. Code § 149.43(B)(2) requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The District did not have a records retention schedule. The District should adopt a records retention schedule and post it in a location that is available to the public.

Current Status of Matters Reported in our Prior Engagement

In addition to the observation reported above, the prior basic engagement reported that the District did not have a public records policy and in 2019 had expenditures greater than appropriations. Both of these matters was corrected during the current engagement period.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2022

OHIO AUDITOR OF STATE KEITH FABER



MCDONALD-ROUNDHEAD JOINT RECREATIONAL DISTRICT

HARDIN 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 7/7/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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