



Dave Yost • Auditor of State



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Orwell Joint Recreation District
Ashtabula County
Orwell, Ohio 44076-9526

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Orwell Joint Recreation District, Ashtabula County, (the District) for the years ended December 31, 2015 and 2014.

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, 2015 or 2014.

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 Status of Matters we Reported in our Prior Engagement

1. We noted that the District has not adopted a public records policy in accordance with ORC §149.43. Once adopted, the policy is to be posted/made available to the public. In addition, AOS Bulletin 2007-2014 offers additional guidance as to policy requirements/prohibitions.
2. ORC 9.38 as amended by House Bill 220 requires the fiscal officer to deposit monies received within 3 business days of receipt if amount does not exceed \$1,000 and within one business day if it does. The Board may adopt a policy permitting a different time period and said policy must also include procedures to safeguard monies until the time of deposit. Deposits were made sporadically with monies sometimes being held in excess of one month.
3. There was no evidence that the Board reviewed monthly bank reconciliations or monitored budgetary activity in the minutes or signatures/initials on the documents.
4. The real estate and manufactured homes property tax settlements were posted net of auditor and treasurer's fees deducted by the County Auditor prior to tax distribution to the District. This posting method understates receipts and disbursements on the financial statements.

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

Dave Yost
Auditor of State

August 9, 2016

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ORWELL JOINT RECREATION DISTRICT

ASHTABULA 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
AUGUST 23, 2016