



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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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 Recreation District) for the years ended December 31, 2018 and 2017.

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 Recreation District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Recreation District's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The Recreation 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 issue to report.

Current Year Observations

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. We recommend the Recreation District file the financial statements and notes to the financial statements within 60 days of the fiscal year end.

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

Keith Faber
Auditor of State
Columbus, Ohio

March 26, 2020

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MADISON JOINT RECREATION DISTRICT

LAKE 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 7, 2020**