



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

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 the McDonald-Roundhead Joint Recreational District, Hardin County (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

## Current Year Observations

1. **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 policy. The District should adopt a records retention policy and post it in a location that is available to the public
2. **Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The District did not have a public records policy. The District should adopt a public records policy and post it in a location that is available to the public.
3. **Ohio Rev. Code § 5705.41(B)** requires that no subdivision or taxing unit "shall make any expenditure of money unless it has been appropriated." In 2019, General Fund expenditures exceeded appropriations by \$1,263. Expenditures and encumbrances in excess of appropriations could result in deficit spending. The Fiscal Officer and Board should review budget versus actual receipt and disbursement information to help ensure that disbursements remain within appropriations. In addition, budget versus actual information should be reviewed to help ensure that appropriations and disbursements remain within actual resources (unencumbered beginning fund balance plus actual receipts).

**Current Status of Matters Reported in our Prior Engagement**

In addition to Observation #3 reported above, the prior audit report had a material weakness for errors in the accounting records and the annual financial statements, a finding for recovery against the former fiscal officer, and a noncompliance citation for appropriations exceeding estimated resources (estimated receipts plus unencumbered beginning fund balance). The scope of a basic audit does not result in testing that would identify all the errors reported in the material weakness, however, our limited procedures did not identify any such errors. Our procedures did not identify findings for recovery during the current period but did show receipts towards the repayment of the finding for recovery. Budgetary testing was limited to 2019 and it showed that appropriations were within estimated resources.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 11, 2020

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**MCDONALD ROUNDHEAD JOINT RECREATIONAL DISTRICT**

**HARDIN 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  
JUNE 25, 2020**