





# OHIO AUDITOR OF STATE KEITH FABER



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Union County Joint Recreation District  
Union County  
PO Box 738  
Marysville, Ohio 43040

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Union County Joint Recreation District, Union 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 issue to report.

### **Current Year Observation**

We noted the District's Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Balances for the Fiscal Year Ended December 31, 2019 from the report filed in the Auditor of State's Hinkle System erroneously excluded \$440,227 of cash receipts and disbursements that were recorded in the District's ledgers related to the ballfield expansion project. The District should ensure the annual report filed in the Hinkle System includes all activity of the District.

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

Keith Faber  
Auditor of State

Columbus, Ohio

April 14, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**UNION COUNTY JOINT RECREATION BOARD**

**UNION 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 28, 2020**