



Dave Yost • Auditor of State



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Madison County Park District
Madison County
1 North Main Street
P.O. Box 47
London, Ohio 43140

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 County Park District, Madison County, (the District) for the years ended December 31, 2012 and 2011.

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, 2012 or 2011.

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

Our prior audit for the years ended December 31, 2010 and 2009 included a material noncompliance citation for Ohio Rev. Code Section 1545.22(B)(1) due to Madison County not posting interest income to the District's fund. The issue has not been corrected for the years ended December 31, 2012 and 2011.

The District Treasurer and the County Commissioners should take measures to ensure the interest income due to the District fund is properly posted at least once each year.

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

Dave Yost
Auditor of State

December 20, 2013

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MADISON COUNTY PARK DISTRICT

MADISON 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
JANUARY 2, 2014**