



Dave Yost • Auditor of State



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August 22, 2018

Lawrence Township Joint Recreation District
Tuscarawas County
P.O. Box 100
Bolivar, Ohio 44612

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Lawrence Township Joint Recreation District, Tuscarawas County, Ohio (the District), for the years ended December 31, 2017 and 2016.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2017 or 2016.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following accounting issue to report.

Current Year Observation

The District was unable to locate supporting documentation for one payment made to their pool manager in the amount of \$250. As a result, without supporting documentation to accompany the expenditure, there is an increased risk the expenditure may not be for a proper public purpose.

The District should maintain supporting documentation (such as detailed receipts) for all expenditures. This will help ensure the District has all necessary supporting documentation and expenditures are for a proper public purpose.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 22, 2018

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LAWRENCE TOWNSHIP JOINT RECREATION DISTRICT

TUSCARAWAS 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
SEPTEMBER, 4 2018