



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Cardington-Lincoln Joint Recreation District
Morrow County
PO Box 10
Cardington, OH 43315

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Cardington-Lincoln Joint Recreation District, Morrow County (the District) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 significant compliance or accounting issues to report.

Current Year Observations

1. District management is responsible for ensuring timely payments to all vendors. Two invoices scanned during fiscal year 2023 included late fees totaling \$81.15. Late fees can indicate an inefficient accounting operation and/or lack of management oversight and result in inefficient use of District resources. Such expenditures could result in findings for recovery. The District should implement policies and procedures to ensure that all payments to District vendors are issued in a timely manner. Late payment penalties should be brought to the attention of the Board.
2. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the District did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2024, until April 8, 2025. The deadline for the District to file their annual financial report was on March 3, 2025.
3. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training. Two of the five District board members had terms which expired on December 31, 2023 and did not attend Public Records Training by the end of their respective terms in office.

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4. Sound financial reporting is the responsibility of the District and is essential to ensure that the information provided to users of the financial statements is complete and accurate. We observed the December 31, 2024 Statement of Receipts, Disbursements and Change in Fund Balance did not reflect an accurate beginning fund cash balance, resulting in a variance of \$14,103. Additionally, the District's 2024 bank reconciliation was not completed in a timely manner, as it was finalized on February 13, 2025. The District's 2024 bank reconciliation also included an unreconciled difference of \$60. Finally, the outstanding checklist included stale dated checks totaling \$1,606.91.

A lack of effective controls over the posting of financial transactions can lead to errors and irregularities going undetected, potentially reducing the reliability of financial data throughout the fiscal year. Unidentified differences result in inaccurate fund cash balance information and conceivably could cause deficit spending.

KEITH FABER
Ohio Auditor of State



Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 29, 2025

OHIO AUDITOR OF STATE KEITH FABER



CARDINGTON-LINCOLN JOINT RECREATION DISTRICT

MORROW COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/13/2025

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This report is a matter of public record and is available online at
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