



**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2005-2004**



**Auditor of State  
Betty Montgomery**



**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

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**Auditor of State  
Betty Montgomery**

Northern Union County Fire/EMS District  
Union County  
602 North Franklin Street  
Richwood, Ohio 43344

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

July 17, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Northern Union County Fire/EMS District  
Union County  
602 North Franklin Street  
Richwood, Ohio 43344

To the Board of Trustees:

We have audited the accompanying financial statements of Northern Union County Fire/EMS District, Union County, Ohio (the District) as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2005 and December 31, 2004. Instead of the cash balance the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2005 and December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2005 and December 31, 2004, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balance of Northern Union County Fire/EMS District, Union County, as of December 31, 2005 and December 31, 2004, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2005 and December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2006, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Betty Montgomery**  
Auditor of State

July 17, 2006



**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<b>General</b>
<b>Cash Receipts:</b>	
Local Taxes	\$261,349
Intergovernmental	83,174
Charges for Services	95,332
Earnings on Investments	6,782
Miscellaneous	8,486
	455,123
 <b>Cash Disbursements:</b>	
Current:	
Security of Persons and Property	301,939
General Government	63,327
Other	479
Debt Service:	
Redemption of Principal	37,500
Interest	29,492
	432,737
 Total Receipts Over/(Under) Disbursements	 22,386
 Fund Cash Balances, January 1, 2005	 370,245
 <b>Fund Cash Balances, December 31, 2005</b>	 <b>392,631</b>

*The notes to the financial statements are an integral part of this statement.*

**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>General</u>
<b>Cash Receipts:</b>	
Local Taxes	\$262,607
Intergovernmental	67,361
Charges for Services	100,761
Earnings on Investments	7,000
Miscellaneous	563
	<hr/>
Total Cash Receipts	438,292
	<hr/>
<b>Cash Disbursements:</b>	
Current:	
Security of Persons and Property	262,028
General Government	52,234
Other	1,012
Debt Service:	
Redemption of Principal	51,210
Interest	34,981
	<hr/>
Total Disbursements	401,465
	<hr/>
Total Receipts Over/(Under) Disbursements	36,827
Fund Cash Balances, January 1, 2004	333,418
	<hr/>
<b>Fund Cash Balances, December 31, 2004</b>	<b><u><u>\$370,245</u></u></b>

*The notes to the financial statements are an integral part of this statement.*

**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Northern Union County Fire/EMS District, Union County, Ohio (the District) as a body corporate and politic. A four-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the Village of Richwood, Claibourne Township, Jackson Township, and York Township. The District provides fire protection and rescue services within the District and by contract to areas outside the District.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits, which is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters the Auditor of State prescribes.

**C. Cash and Investments**

The accounting basis includes investments as assets. Accordingly, investment purchases are not recorded as disbursements, and investment sales are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The accounting basis values certificates of deposit at cost.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District has only one fund:

**1. General Fund**

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

The Ohio Revised Code requires the District to budget each fund annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. The District did not encumber all commitments required by Ohio law.

A summary of 2005 and 2004 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The District maintains a cash and investments pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 follows:

	<u>2005</u>	<u>2004</u>
Demand deposits	\$215,688	\$195,407
Certificates of deposit	176,943	174,838
Total deposits	<u>392,631</u>	<u>370,245</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the District.

**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$415,181	\$455,123	\$39,942

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$415,181	\$432,737	(\$17,556)

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$386,684	\$438,292	\$51,608

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$386,684	\$401,465	(\$14,781)

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State then pays the District amounts equaling the homestead and rollback deductions. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District.

Tangible personal property tax owners assess that property. The property owners must file a tangible property list to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2005 AND 2004  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2005 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Notes	561,589	5.00%

The District issued a general obligation note to finance the construction of the fire house. The note was issued on a "draw basis" on December 23, 2000 for an amount up to \$750,000, maturing through December 1, 2020.

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year ending December 31:</u>	<u>General Obligation Notes</u>
2006	\$65,156
2007	63,281
2008	61,406
2009	59,531
2010	57,656
2011 – 2015	260,157
2016 – 2020	213,282
Total	\$780,469

**6. RETIREMENT SYSTEMS**

The District's full-time fire fighters belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2004, members of OP&F contributed 10 percent of their wages to the OP&F. The District contributed an amount equal to 24 percent of their wages. OPERS member employees contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Northern Union County Fire/EMS District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Northern Union County Fire/EMS District  
Union County  
602 North Franklin Street  
Richwood, Ohio 43344

To the Board of Trustees:

We have audited the financial statements of the Northern Union County Fire/EMS District, Union County, Ohio (the District) as of and for the year ended December 31, 2005, and December 31, 2004 and have issued our report thereon dated July 17, 2006, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2005-002 through 2005-004.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable conditions described above are material weaknesses. In a separate letter to the District's management dated July 17, 2006, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

### **Compliance and Other Matters**

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2005-001. In a separate letter to the District's management dated July 17, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the management, and Board of Trustees. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

July 17, 2006



**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2005 AND 2004**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2005-001**

**NON COMPLIANCE CITATION**

**Ohio Rev. Code § 5705.41(D)(1)** prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

**1. "Then and Now" certificate** – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the District can authorize the drawing of a warrant for the payment of the amount due. The District has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the District.

**2. Blanket Certificate** – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

**3. Super Blanket Certificate** – The District may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The District did not certify the availability of funds prior to the purchase commitment for 78% of the expenditures tested and there was no evidence that the District followed the aforementioned exceptions.

Failure to properly certify the availability of funds can result in overspending funds and negative fund balances.

**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2005 AND 2004  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2005-001 (Continued)**

**NON COMPLIANCE CITATION (Continued)**

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District's funds exceeding budgetary spending limitations, we recommend that the Clerk certify that the funds are or will be available prior to obligation by the District. When prior certification is not possible by issuance of a standard purchase order, blanket, super blanket, or "then and now" certification should be used.

The District should certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the District incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

**Officials Response:**

The District is using the purchase order system as of January 1, 2006.

**FINDING NUMBER 2005-002**

**REPORTABLE CONDITION**

The District utilizes accounting software which has the following weaknesses.

- a. The software only allows the District to maintain a check register. The District is not able to maintain the accounting ledgers required by Ohio Administrative Code § 117-2-02(D). The District's accounting ledgers should include a cash journal, receipts ledger, and appropriation ledger. The receipts and appropriation ledgers allow for the reporting of budget versus actual activity and the encumbrance system of accounting.
- b. The financial statements compiled at year end do not include all transactions recorded in the check register throughout 2004 and 2005.
- c. The limitations of the accounting software complicate the monthly reconciliation process.

The above weaknesses reduce the ability of the District's management to properly monitor monthly financial activity and may further result in theft or misappropriation of funds without timely detection of management.

The Board of Trustees and the Clerk should consider acquiring accounting software that is designed for governmental accounting and allows for the posting of all budgetary transactions so that appropriate monitoring can be accomplished by management.

**Officials Response:**

As of January 1, 2006 the District is utilizing the Uniform Accounting Network System (UAN).

**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2005 AND 2004  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2005-003**

**REPORTABLE CONDITION (Continued)**

The following are internal control weaknesses in the District's EMS billing and receipt collection process.

- a. A portion of the rate for each ambulance run includes a charge that is based on the mileage of each run. The ambulance run reports maintained by the District do not include documentation of the mileage of each run. Only a total mileage charged is reported to LifeForce Management, the third party provider of EMS billing services. As a result, alternative audit procedures had to be preformed to verify the completeness and accuracy of ambulance run charges for services.
- b. Individual payments made by Medicare or Medicaid could not be traced to receipt records maintained by the District.
- c. Several write-offs of customer accounts were not supported by a closure/collection authorization form provided by LifeForce Management, the third party provider of EMS billing services. In addition write off of customer accounts were not always approved by the Board of Trustees.
- d. At the time of collection of all receipts the District reported customer receipt information to LifeForce Management. However, for six months of 2005 duplicate receipts of each individual EMS collection were not issued by the District. Deposits for the lump sum of collections were made by the Clerk. No supporting documentation of individual, insurance, or Medicaid payments received was maintained at the District during this time frame. As a result, alternative audit procedures had to be preformed to verify the completeness and accuracy of ambulance run charges for services.

The District should maintain complete and accurate documentation of ambulance runs and detailed individual receipt documents including duplicate receipts. In addition, the District should adopt a formal written policy for write off of delinquent and uncollectible accounts. The policy should include provisions for approval of the Board of Trustees prior to the writing off a customer's account.

**Officials Response:**

The District clerk is now maintaining these records. The job was previously split between the Clerk and the EMS Coordinator. This led to some of these conditions.

**FINDING NUMBER 2005-004**

The Fire Chief's bi-weekly timesheets are not reviewed or approved by the Clerk or the Board of Trustees. In addition, the Fire Chief is responsible for maintaining and accounting for his own vacation, sick, and compensatory leave balances.

Lack of review and approval over individual timesheets and leave balances could lead to errors and irregularities to occur and go undetected by management.

We recommend that all timesheets be reviewed and approved by the District's Clerk or the Board of Trustees. In addition, all employee leave balances should be maintained and accounted for by the Clerk to help ensure balances are accurate and allow for proper segregation of duties.

**Officials Response:**

The Board is drafting procedures of approval of the Fire Chief's leave time.

**NORTHERN UNION COUNTY FIRE/EMS DISTRICT  
UNION COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2005 AND 2004**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2003-001	Ohio Revised Code 5705.41 (D) – Certification of Funds	No	Not Corrected – Repeated as item 2005-001
2003-002	Ohio Revised Code 5705.41 (B) – Expenditures Exceeding Appropriations	No	Not Corrected – Repeated in the Management Letter
2003-003	Entity Ledgers/Bank Reconciliations	No	Not Corrected – Repeated as item 2005-002
2003-004	Segregation of Duties	No	Not Corrected – Repeated as item 2005-004



**Auditor of State  
Betty Montgomery**

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**NORTHERN UNION COUNTY FIRE / EMS DISTRICT**

**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  
SEPTEMBER 28, 2006**