



Dave Yost • Auditor of State



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Pleasant Hill-Newton Township Joint Fire District
Miami County
P.O. Box 139
Pleasant Hill, Ohio 45359

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pleasant Hill-Newton Township Joint Fire District, Miami County, (the District) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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 Year Observations

1. **26 USC 3102(a)** requires public employers to withhold Social Security Medicare Tax from employees hired on or after April 1, 1986. **26 USC 3402** requires public employers to withhold federal income tax from wages. **Ohio Rev. Code Section 5747.06** requires employers to withhold Ohio income tax, and **Ohio Rev. Code Section 145.03(A)** requires that membership in the public employees retirement system is compulsory upon being employed and shall continue as long as public employment continues. The fiscal officer had not withheld any taxes or retirement from payroll checks from the fiscal officer and board member compensation during the years ended December 31, 2014 and 2013. The fiscal officer should withhold the appropriate tax from all payroll checks and PERS from the fiscal officer pay unless a proper exemption has been completed and filed, if allowed. This matter was also noted in our prior engagement.
2. The District incorporated budgeted receipts or appropriations into the manual accounting records, to track budget versus actual receipts and disbursements throughout the year, however the amounts included in the manual records did not agree with the Amended Certificate of Estimated Resources and the Annual Appropriation measure. The District's fiscal officer should periodically compare amounts recorded in the Budget Summary Report to amounts approved in the Amended Certificate of Estimated Resources and Appropriation measures to verify they agree. If the amounts do not agree the Trustees may be using inaccurate information for budgeting and monitoring purposes. This matter was also noted in our prior engagement.

Current Status of Matters we Reported in our Prior Engagement

3. Our prior engagement for years ended December 31, 2012 and 2011 included a matter related to the District failing to properly certify expenditures in accordance with **Ohio Rev. Code Section 5705.41(D)**. This matter appears to have not been corrected for the years ended December 31, 2014 and 2013 as the District did not certify expenditures for either year.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

May 18, 2015



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PLEASANT HILL NEWTON FIRE DISTRICT

MIAMI 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
MAY 28, 2015**