



Dave Yost • Auditor of State



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Wyandot East Fire District
Wyandot County
8512 State Route 231
Nevada, Ohio 44849

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wyandot East Fire District, Wyandot County, Ohio (the District) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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

The District has policies in place over the receipt of payments from EMS runs, including circumstances when an account is to be written-off. However, the District does not have a system of monitoring controls in place over write-offs, nor do they keep any documentation of governing board review of what has been written off. A lack of board oversight in this area could result in errors applying the policy, or abuse of the policy without detection. We recommend the board implement controls, including periodically reviewing the District's EMS write-off's.

Current Status of Matter we Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2014 and 2013 included a material weakness in financial reporting due to audit adjustments identified; including the failure to accurately include approved budgeted receipts and disbursements in the accounting system. This finding was not corrected in the current period, and budgeted receipts and disbursements were again recorded incorrectly in the accounting system. Using inaccurate information could lead the Board to make misinformed decisions. The District should adopt policies and procedures, including a review of the posting of budgetary information to help ensure budgeted receipts and disbursements per the accounting system agree to those approved by the Board.

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

Dave Yost
Auditor of State

June 20, 2017

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WYANDOT EAST FIRE DISTRICT

WYANDOT 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
JULY 6, 2017