



**CLEAR CREEK FIRE DISTRICT  
ASHLAND COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2019-2018**



**Dave Yost • Auditor of State**



# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215-3506  
(614) 466-3402 or (800) 443-9275  
CentralRegion@ohioauditor.gov

Clear Creek Fire District  
Ashland County  
PO Box 238  
Savannah, Oh 44874

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clear Creek Fire District, Ashland County, (the District) for the years ended December 31, 2018 and 2019.

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, 2018 and 2019.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

## Current Year Observations

1. We noted the District did not file their Financial Statements on the Hinkle System in a timely manner. Ohio Rev. Code Section 117.38 states that each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. Any public office not filing the report by the required date shall pay a penalty of \$25 for each day the report remains unfiled, not to exceed \$750. The AOS may waive these penalties, upon the filing of the past due financial report. Our prior audit reported this deficiency.

The District reports their financial statements on the cash basis of accounting. However, they did not file their 2018 annual report until March 14, 2019, which is more than 60 days after fiscal year-end. By not filing timely, the District is subject to penalties.

The District should ensure their cash basis report is filed with the Auditor of State by the filing deadline of within 60 days of fiscal year-end.

**Current Year Observations (continued)**

2. Ohio Rev. Code § 149.43(B)(2) requires the District to adopt a records retention schedule and to have a copy of its current records retention schedule at a location readily available to the public. The District has not established a records retention schedule. The District should adopt a records retention schedule to properly maintain public records and to prevent the unlawful destruction of public records.

Ohio Rev Code §149.43 (E)(2) requires that public offices establish a public records policy, and to create a poster to place in all locations where the public office has branch offices.

3. The District has not establish a written Public Records Policy. A public records policy is required to ensure the District is in compliance with all the public records laws.

**Current Status of Matters Reported in our Prior Engagement**

1. Our prior basic audit for the years ended December 31, 2017 and 2016 noted the District did not file their annual financial statement to the HINKLE system within the 60 day requirement which is also noted in Step 1 above.



Keith Faber  
Auditor of State

Columbus, Ohio

July 9, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**CLEAR CREEK FIRE DISTRICT**

**ASHLAND 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 8/18/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)