



**PIC-A-FAY JOINT FIRE DISTRICT
PICKAWAY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



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Pic-A-Fay Joint Fire District
Pickaway County
New Holland, Ohio 43145

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

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, 2019 and 2018.

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 failed to report debt proceeds and a corresponding capital outlay in the amount of \$127,550. We recommend the District establish procedures to appropriately recognize debt proceeds and expenditures in the financial statements when received and spent.
2. We noted that April Hawkes, Fiscal Officer, did not receive adequate training per the Fiscal Integrity Act Portal. We recommend the District Fiscal Officer obtain the appropriate training as required by Ohio Rev. Code Section 507.12 and 733.81.
3. We noted that the District did not file its complete 2019 and 2018 annual financial report with the Auditor of State until April 29, 2020 and February 13, 2020, respectively. Ohio Rev. Code §117.38 states that public offices filing on a cash basis of accounting must file annual reports with the Auditor of State within 60 days of the close of the fiscal year end. The District should file its annual financial report with the Auditor of State within 60 days after the close of the fiscal year.
4. We noted the District has an outstanding check on its monthly bank reconciliation from December 2017 in the amount of \$12. We recommend for the District establish procedures to address long outstanding reconciling items in a timely manner. Our prior audit also noted this issue.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State

Columbus, Ohio

August 20, 2020

OHIO AUDITOR OF STATE KEITH FABER



PIC-A-FAY JOINT FIRE DISTRICT

PICKAWAY 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 9/3/2020

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