



OHIO AUDITOR OF STATE
KEITH FABER



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Three Rivers Fire District
Coshocton County
P.O. Box 304
Coshocton, Ohio 43812

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Three Rivers Fire District, Coshocton County, Ohio (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 § 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 § 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. Ohio Rev. Code § 121.22(F) states every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings.

The District did not establish a reasonable method for the public to determine the time and place of regularly scheduled meetings.

We recommend the District publish the time and place of regularly scheduled meetings with news media outlets and/or on the District's website.

2. Ohio Rev. Code § 149.43(E)(2) states that the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

We noted the District had a compliant public records policy that was provided by the District Fiscal Officer, who is the District's records custodian, however, we were unable to obtain written evidence the Fiscal Officer acknowledged receipt of the public records policy as described above.

Current Year Observations (Continued)

2. Ohio Rev. Code § 149.43(E)(2) (Continued)

We also noted the District did not post its public records policy in a conspicuous place in all public locations of their office.

We recommend the District maintain written evidence the records custodian has acknowledged receipt of the public records policy. We also recommend the District post its public records policy in a conspicuous place in all public locations of their office.

3. Maintaining organized documentation and support for financial transactions is essential in assuring the District's financial statements are accurately presented and that all expenditures are made for a proper public purpose.

During testing of reimbursements to employees, we noted the following:

In 2018, a reimbursement to the Fire Chief for \$196 was not properly supported with itemized receipts to document the items purchased that reimbursement was requested for.

Failure to maintain supporting documentation of financial transactions can increase the risk of fraud, inaccurate financial reporting, and expenditures being made that are not for a proper public purpose.

The District should ensure proper supporting documentation, such as itemized receipts, are required and maintained when reimbursements are made to ensure the payment is for a proper public purpose.



Keith Faber
Auditor of State
Columbus, Ohio

April 9, 2020

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THREE RIVERS FIRE DISTRICT

COSHOCTON 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
APRIL 21, 2020**