



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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South Central Mercer Fire District  
Mercer County  
640 Cooper Ave  
St. Henry, Ohio 45883

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the South Central Mercer Fire District, Mercer County, (the Fire District) for the years ended December 31, 2020 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 Fire District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Fire District's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Fire 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**

We noted that the Fire District did not have a public records policy or have a records retention policy (or schedule). Ohio Rev. Code Section 149.43 requires the Fire District to maintain a public records policy, maintain a list of public records requests, maintain a records retention policy (and schedule), and other public records requirements. The Fire District should establish the required policies and procedures as outlined in Ohio Rev. Code Section 149.43.

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

We noted that a property tax payment in the amount of \$2,124.32 for 2018 was made from Mercer County directly to the St. Henry Fire Department instead of to the Fire District and thus was not properly recorded on the Fire District's financial statements and activity ledgers. This amount should have been included on the South Central Mercer Fire District's activity ledger as well as the financial statements filed in the HINKLE system. This was corrected for the current audit period.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio  
April 5, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**SOUTH CENTRAL MERCER FIRE DISTRICT**

**MERCER 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 4/15/2021**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)