



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

District 2 Joint Fire Department
Gallia County
P.O. Box 208
Gallipolis, Ohio 45631

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the District 2 Joint Fire Department, Gallia County, Ohio (the District), for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 § 117.38** provides each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. 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.

Any public office, other than a state agency, that does not file its financial report at the time required by this section may be required pay to the Auditor of State twenty-five dollars for each day the report remains unfiled after the filing date provided that the penalty payments shall not exceed the sum of seven hundred fifty dollars. The Auditor of State may waive all or any part of the penalty assessed under this section upon the filing of the past due financial report.

The District did not file its 2020 annual financial report until March 4, 2021.

The District should take the necessary steps to ensure that its annual financial report is prepared and filed within sixty days after the close of the fiscal year.

2. Receipts should be posted timely in the accounting system.

During 2021, we noted one receipt that was not posted in a timely manner as there was a 41 day lag between the day the check was issued to the District and the date when the receipt was recorded. This could result in monthly reports reflecting an inaccurate financial position.

The District should implement procedures to ensure that receipts are recorded in a timely manner. This will also ensure monthly reports reflect a current status of the District's financial position.

3. The annual financial report filed in the Hinkle System for 2021 did not include the checks outstanding at December 31, 2021 as expenditures resulting in expenditures being understated and the December 31, 2020 ending fund balance being overstated by \$1,125.

Lack or failure of controls over the posting of financial transactions and financial reporting can result in errors and irregularities that may go undetected and decrease the reliability of financial data throughout the year. Inaccurate fund balances could result in deficit spending.

The Fiscal Officer should ensure all transactions are posted, the account is reconciled, and agrees to their financial report.

Current Status of Matters Reported in our Prior Engagement

4. Ohio Rev. Code §121.22(F) states public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings.

The District posted the dates and times of public meetings on the District Facebook page but did not establish this method by rule.

This matter has been corrected as the District is now posting dates and times of public meetings in the local newspaper.



Keith Faber
Auditor of State
Columbus, Ohio

July 27, 2022

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DISTRICT 2 JOINT FIRE DEPARTMENT

GALLIA 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 8/9/2022

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