



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Great Trail Joint Fire District
Carroll County
P.O. Box 736
120 West Water Street
Malvern, Ohio 44644

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Great Trail Joint Fire District, Carroll County, (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 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, 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 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. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, 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. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of any emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification. The District did not notify the public or news media about regularly scheduled or special meetings held during the 2020 year.

Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Failure to do so could result in the Court declaring actions taken be null and void and the District being subject to significant penalties for breach of the Sunshine Law.

Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 9.21 and House Bill 312 (132 GA)** – a revised credit card policy identifying the compliance officer model was adopted by the Board. This prior year observation was corrected for the 2020 and 2021 years.
2. **Ohio Rev. Code § 149.43(E)(2)** - written acknowledgement that the Public Records Policy was distributed to the records custodian/manager was evident. This prior year observation was corrected for the 2020 and 2021 years.
3. **Ohio Rev. Code § 121.22(F)** was partially corrected as the District notified the public or news media about regularly scheduled or special meetings held during the 2021 year. However, the District did not have evidence that the public or news media was notified for 2020. See comment #1 above for further information.



Keith Faber
Auditor of State
Columbus, Ohio

August 23, 2022

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GREAT TRAIL JOINT FIRE DISTRICT

CARROLL 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 9/13/2022

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