



**NORTHWEST HANCOCK JOINT FIRE DISTRICT  
HANCOCK COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2022-2021**



# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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## BASIC AUDIT REPORT

Northwest Hancock Joint Fire District  
Hancock County  
139 West Main Street  
P.O. Box 28  
McComb, Ohio 45858

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Northwest Hancock Joint Fire District, Hancock County, Ohio, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 Observation

**Ohio Rev. Code § 149.43(B)(2)** states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

There was no indication that the District adopted a records retention schedule.

The District should adopt a records retention schedule to ensure that the proper procedures are followed for destruction of public records.

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

The item above was also reported in our prior engagement for the years ending December 31, 2020 and 2019.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 4, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**NORTHWEST HANCOCK JOINT FIRE DISTRICT**

**HANCOCK 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 8/17/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)