



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

BPM Joint Fire District
Fayette County
Bloomingburg, Ohio 43106

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the BPM Joint Fire District, Fayette County, (the District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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. The District received American Rescue Plan Act (ARPA) funding in 2022 in the amount of \$7,500. The District did not establish a separate Special Revenue fund for the ARPA money as required per the Ohio Office of Budget Management Guidance.

The District should review grant agreements to ensure new funds are created, when required.

Current Status of Matters Reported in our Prior Engagement

In addition to the misstatement reported in item 1 above, our prior audit for the years ended December 31, 2021 and 2020 included the following:

1. Coronavirus Relief receipts and expenditures not properly recorded. This issue was not corrected, see issue 1 above.
2. The District did not have a public records policy or records retention schedule. This has been corrected for the current audit period.
3. The District did not properly encumber disbursements. This matter was not corrected in the current audit period.

4. The District did not have a control in place to ensure that estimated receipts and appropriations were posted to the accounting system correctly. This has been corrected for the current audit period.
5. Debt and fund balance notes to the financial statements were corrected from the Hinkle filing to agree to the financial statements in the audit report. This has been corrected for the current audit period.



Keith Faber
Auditor of State
Columbus, Ohio

August 21, 2024

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BPM JOINT FIRE DISTRICT

FAYETTE 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 9/3/2024

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