



Mary Taylor, CPA
Auditor of State

**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – General Fund - For the Years Ended December 31, 2006 and 2005	5
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Schedule of Findings.....	15
Schedule of Prior Year Findings	17

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Mary Taylor, CPA

Auditor of State

Camden-Somers Fire and Rescue Protection District
Preble County
111 West Central Avenue
Camden, Ohio 45311

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 3, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Camden-Somers Fire and Rescue Protection District
Preble County
111 West Central Avenue
Camden, Ohio 45311

To the Board of Trustees:

We have audited the accompanying financial statements of Camden-Somers Fire and Rescue Protection District, Preble County, Ohio (the District), as of and for the years ended December 31, 2006 and 2005. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The District processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the District because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2006 and 2005, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of Camden-Somers Fire and Rescue Protection District, Preble County, as of December 31, 2006 and 2005, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2007, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

August 3, 2007

**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2005**

	2006	2005
Cash Receipts:		
Local Taxes	\$248,541	\$236,383
Intergovernmental	83,421	83,672
Charges for Services	261,285	215,476
Earnings on Investments	2,093	2,095
Miscellaneous	2,754	4,212
Total Cash Receipts	598,094	541,838
Cash Disbursements:		
Current:		
General Government	243,008	301,955
Public Safety	239,824	228,456
Debt Service:		
Redemption of Principal	63,597	119,887
Interest	20,295	10,402
Capital Outlay	270,000	270,000
Total Disbursements	566,724	930,700
Total Receipts Over/(Under) Disbursements	31,370	(388,862)
Other Financing Receipts:		
Proceeds from Firetruck Loan		270,000
Total Other Financing Receipts	0	270,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	31,370	(118,862)
Fund Cash Balances, January 1	116,851	235,713
Fund Cash Balances, December 31	\$148,221	\$116,851

The notes to the financial statements are an integral part of this statement.

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**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Camden-Somers Fire and Rescue Protection District, Preble County, Ohio (the District), as a body corporate and politic. A six-member Board of Trustees governs the District. Three representatives are appointed by the Village of Camden and three representatives are appointed by Somers Township. The District was created January 14, 2002, by resolution of the Village of Camden and Somers Township. The District provides fire, ambulance, emergency medical, and rescue services to the residents throughout the combined geographic boundaries of the Village of Camden and Somers Township. The District has contracts to provide services to Israel Township and Gasper Township in Preble County, and the Village of Somerville in Butler County.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Deposits

The District maintained an interest bearing checking account, a savings account, and certificates of deposit. The certificates of deposit were valued at cost.

D. Fund Accounting

The District uses the General Fund to account for all financial resources.

E. Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. The District canceled \$31,248 in encumbrances at December 31, 2006 and \$3,219 in encumbrances at December 31, 2005 and re-encumbered these amounts in the subsequent years against current appropriations.

A summary of 2006 and 2005 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN POOLED CASH AND DEPOSITS

The District maintains a cash and deposits pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and deposits at December 31 follows:

	2006	2005
Demand deposits	\$148,221	\$116,851

Deposits: Deposits are insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$567,500	\$598,094	\$30,594

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$658,485	\$566,724	\$91,761

**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$585,500	\$811,838	\$226,338

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$711,500	\$930,700	(\$219,200)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General Fund by \$219,200 for the year ended December 31, 2005.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State then pays the District amounts equaling the homestead and rollback deductions. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District.

Tangible personal property tax owners assess that property. The property owners must file a tangible property list to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

5. DEBT

Debt outstanding at December 31, 2006 was as follows:

	Principal	Interest Rate
2002 Fire Truck Loan	49,936	4.00%
2003 Emergency Squad Loan	110,031	4.25%
2005 Pumper Truck Loan	174,887	4.99%
2005 Life Pak Lease	36,971	5.95%
Total	\$371,825	

The District obtained a loan for \$108,000 in 2002 for the purpose of purchasing new fire trucks. The loan is being repaid in annual installments of \$17,994, including interest, over a period of seven years. The loan is collateralized by the fire trucks.

**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

5. DEBT (Continued)

The District obtained a loan for \$181,318 in 2003 for the purpose of purchasing new emergency squads. The loan is being repaid in annual installments of \$30,494, including interest, over a period of six years. The loan is collateralized by the emergency squads.

The District obtained a loan for \$270,000 in 2005 for the purpose of purchasing a new pumper truck. The loan is being repaid in annual installments of \$24,594, including interest, over a period of ten years. The loan is collateralized by the pumper truck.

The District entered into a lease/purchase agreement in 2005 for two Life Pak defibrillators. The purchase price of the defibrillators was \$46,653. The lease/purchase agreement is being repaid in monthly installments of \$901, including interest, over a period of five years. Ownership of the defibrillators transfers to the District at the conclusion of the lease for a \$1 purchase price. The defibrillators serve as collateral for the lease.

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year ending December 31:</u>	<u>Fire Truck Loan</u>	<u>Emergency Squad Loan</u>	<u>Pumper Truck Loan</u>	<u>Life Pak Lease</u>
2007	\$17,994	\$30,494	\$24,594	\$10,810
2008	17,994	30,494	24,594	10,810
2009	17,994	30,494	24,594	10,810
2010		30,494	24,594	9,008
2011			24,594	
2012 – 2016			98,376	
Total	<u>\$53,982</u>	<u>\$121,976</u>	<u>\$221,346</u>	<u>\$41,438</u>

6. RETIREMENT SYSTEM

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, members of OPERS contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries.

7. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

8. RELATED PARTY TRANSACTIONS

During the audit period the District obtained services from George Brothers Garage. The District expended \$11,223 in 2005 and \$1,917 in 2006. Keith George is a board member; he works at George Brothers Garage. The garage is owned by Keith George's brothers.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Camden-Somers Fire and Rescue Protection District
Preble County
111 West Central Avenue
Camden, Ohio 45311

To the Board of Trustees:

We have audited the financial statements of the Camden-Somers Fire and Rescue Protection District, Preble County, Ohio (the District), as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated August 3, 2007, wherein we noted the District prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the District uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the District. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2006-002 and 2006-003.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe finding number 2006-002 is also a material weakness.

We also noted certain internal control matters that we reported to the District's management in a separate letter dated August 3, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2006-001 and 2006-002.

We also noted certain noncompliance matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated August 3, 2007.

We intend this report solely for the information and use of management, and the Board of Trustees. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 3, 2007

**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2006-001

Finding for Recovery Repaid Under Audit

The District reimbursed the Camden Fireman's Association \$2,652 for various expenditures during the audit period. There were no invoices or other documentation to support these expenditures. The District Clerk signed the checks for reimbursement and the District board members approved the expenditures.

In accordance with the foregoing facts and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Beth Blankenship, District Clerk, Steve Pheanis, Lee Vance, Willard Baker, Keith George, Gary Rust, and American Alternative Insurance Corporation, Ms. Blankenship's bonding company, jointly and severally, in the amount of \$2,652 and in favor of the District's General Fund, in the amount of \$2,652. The finding was repaid under audit by the Camden Fireman's Association.

FINDING NUMBER 2006-002

Material Noncompliance/Material Weakness

Ohio Revised Code, § 5705.41(B), states no taxing authority shall make any expenditure of money unless it has been appropriated as provided in Chapter 5705. General Fund expenditures exceeded appropriations during the audit period as follows:

Date	Appropriations	YTD Expenditures	Variance
December 31, 2005	\$711,500	\$930,700	\$(219,200)

The negative variance was as result of the following audit adjustments which were made to the accompanying financial statements:

- The District obtained a \$270,000 loan in 2005 to purchase a fire truck. However, the loan activity and the purchase of the fire truck were not recorded in the District's books.
- The District made a down payment of \$80,000 on the fire truck loan. However, the payment was posted to General Government rather than Debt Service-Principal.

Expenditures in excess of appropriations could result in negative fund cash balances. In addition, the lack of proper management oversight could result in material misstatement, overpayment, or unauthorized payment relating to debt expenditures. We recommend that District personnel and the Board review expenditures and appropriations on a monthly basis and make amendments as required. Further, to improve recordkeeping and accountability of debt expenditures we recommend that the District use due care in posting debt proceeds and the related capital outlay, debt service-principal and debt service-interest expenditures to the District's books.

FINDING NUMBER 2006-003

Significant Deficiency

When designing the public office's system of internal control and the specific control activities, management should:

- Ensure that all transactions are properly authorized in accordance with management's policies.
- Ensure that accounting records are properly designed.
- Ensure adequate security of assets and records.
- Plan for adequate segregation of duties or compensating controls.
- Verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.
- Perform analytical procedures to determine the reasonableness of financial data.
- Ensure the collection and compilation of the data needed for the timely preparation of financial statements.
- Monitor activities performed by service organizations.

The District has delegated ambulance service billing processing, which is a significant accounting function, to a third-party administrator. The District has not established procedures to determine whether the service organization has sufficient controls in place and operating effectively to reduce the risk that ambulance service billing has not been completely and accurately processed in accordance with the service contract.

We recommend the District implement procedures to reasonably assure the completeness and accuracy of ambulance service billings processed by their third-party administrator. Statement of Auditing Standards No. 70 (SAS 70) as amended by SAS No. 89, prescribes standards for reporting on the processing of transactions by service organizations. An unqualified Tier II "Report on Policies and Procedures Placed in Operation and Tests of Operating Effectiveness" in accordance with SAS No. 70, should provide the District with an appropriate level of assurance that ambulance service billing is being processed in conformance with the contract.

We recommend that the District specify in their contract with the third-party administrator that an annual Tier II SAS 70 audit report be performed. The District should be provided a copy of the SAS 70 report timely and should review the report's content. A SAS 70 audit report should be conducted in accordance with American Institute of Certified Public Accountants' (AICPA) standards by a firm registered and considered in "good standing" with the Accountancy Board of the respective State. If the third-party administrator refuses to provide you with a Tier II SAS 70 report, we recommend you only contract with a third-party administrator that will provide such a report. The District was provided with copies of the SAS 70 reports for the audit period. However, the District did not review these reports.

We further recommend, with or without a SAS 70 report as described above, that the District put into place internal control measures to monitor the ambulance service billing process. The District receives monthly EMS billing reports from MBI Solutions/Medicount Management. However, there is no documentation of supervisory review of these monthly reports. To improve internal controls we recommend that the District document their review of the monthly billing reports received from MBI/Medicount. The monthly billing reports should be marked with the reviewer's initials (or signature) and the date. The monthly billing reports should also be compared to the EMS run sheets or run logs to ensure they are accurate and complete.

Officials' Response:

We did not receive a response from Officials to these findings.

**CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT
PREBLE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2004-001	Administrative Code 117-2-02(A), failure to maintain sufficient accounting system and accounting records	Yes	
2004-002	Revised Code 5705.41(D), failure to properly certify the availability of funds	No	Partially corrected—reissued as management letter citation.
2004-003	Revised Code 149.351, destruction of records	Yes	
2004-004	Revised Code 5705.36, failure to certify sources available for expenditure	Yes	
2004-005	Revised Code 5705.39, appropriations exceeded estimated revenue	Yes	
2004-006	Revised Code 5705.41(B), expenditures exceeded appropriations	No	Not corrected—reissued as Finding 2006-001.
2004-007	Revised Code 117.38, failure to file an annual report and publish notice	Yes	
2004-008	Accounting and financial reporting weaknesses	Yes	
2004-009	Lack of proper management oversight	Yes	



Mary Taylor, CPA
Auditor of State

CAMDEN-SOMERS FIRE AND RESCUE PROTECTION DISTRICT

PREBLE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 25, 2007**