



Dave Yost • Auditor of State



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March 25, 2015

Southwest Mercer Fire District
Mercer County
111 S. Main Street
P.O. Box 528
Fort Recovery, Ohio 45846

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Southwest Mercer Fire District, Mercer County, (the District) for the years ended December 31, 2014 and 2013.

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 Fire District's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

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 no significant compliance or accounting issues to report.

Current Status of Matters we Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2012 and 2011 included a comment regarding the December 31, 2011 ending balance did not agree with the January 1, 2012 beginning balance. This has been corrected in the current audit.
2. In addition to item number 1, above, our prior audit for the years ended December 31, 2012 and 2011 included a comment regarding the budgetary amounts in the accounting system did not agree to the amended Certificate of Estimated Resources. This has been corrected in the current audit.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 25, 2015

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SOUTHWEST MERCER FIRE DISTRICT

MERCER 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
APRIL 7, 2015**