



Dave Yost • Auditor of State



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Delaware Valley Joint Fire District
Tuscarawas County
P.O. Box 6
Port Washington, Ohio 43837

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Delaware Valley Joint Fire District, Tuscarawas County, Ohio (the District), for the years ended December 31, 2015 and 2014.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2015 or 2014.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

- 1. Ohio Rev. Code § 5705.41(B)** requires that no subdivision or taxing unit shall make any expenditure of money unless it had been appropriated. Expenditures exceeded appropriations by \$16,752 in 2015 in the General Fund due to the District not appropriating for Auditor / Treasurer fees on property tax collections. As a result, there was an increased risk of the District expending more monies than available. The District should review annual appropriations and ensure that all expenditure types are appropriated. Supplemental, or reductions, in appropriations should be made as necessary. Our prior basic audit also reported this non-compliance.
- 2. Ohio Admin. Code § 117-2-02(C)(1)** required all local public offices to integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system in order to effectively maintain the accounting and budgetary records. However, we noted that the District did not provide information documenting that estimated revenue approved by the Tuscarawas County Budget Commission had been integrated into their accounting software. As a result, there was an increased risk of the District utilizing inaccurate budgetary information when making decisions. The District should integrate all budgetary information into their ledgers. This will help ensure the accuracy of information reported and provide accurate budget versus actual comparisons which will allow management and the Board to make informed financial decisions. Our prior basic audit also reported this non-compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 7, 2016

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DELAWARE VALLEY JOINT FIRE DISTRICT

TUSCARAWAS 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
JUNE 21, 2016**