



Dave Yost • Auditor of State



Dave Yost • Auditor of State

District 2 Joint Fire District
Gallia County
PO Box 208
Gallipolis, Ohio 45631

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the District 2 Joint Fire District, Gallia 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 and 2104.

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.

Based on the results of our procedures, we found the following compliance issue:

Current Status of Matters we Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2013 and 2012 included a Noncompliance Citation of Ohio Rev. Code §5705.41(B) for expenditures exceeding appropriations for the year ended December 31, 2013. This issue was corrected for the year ended December 31, 2015.
2. Our prior audit for the years ended December 31, 2013 and 2012 included a Noncompliance Citation of Ohio Admin. Code §117-2-02(C)(1) for budgetary information in the accounting system varying from the approved appropriation measure for the year ended December 31, 2013. This issue was corrected for the year ended December 31, 2015.
3. Our prior audit for the years ending December 31, 2013 and 2012 included a Noncompliance Citation of Ohio Rev. Code §5705.41(D)(1) for issuing purchase orders after obligations have been made. Review of voucher support and purchase orders for 2015 and 2014 indicates the District does prepare purchase orders prior to obligation, however, the Fiscal Officer certifies each purchase order on the date the payment is made. The Fiscal Officer should certify funds are or will be available prior to incurring an obligation. When prior certification is not possible, "then and now" certification should be used.

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

Dave Yost
Auditor of State
Columbus, Ohio

March 29, 2016

This page intentionally left blank.



Dave Yost • Auditor of State

DISTRICT 2 JOINT FIRE DISTRICT

GALLIA 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 12, 2016**