



Dave Yost • Auditor of State



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Clear Creek Fire District
Ashland County
P.O. Box 74
Savannah, Ohio 44874

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clear Creek Fire District, Ashland County, (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Current Year Observations

1. We noted the District did not file their Financial Statements on the Hinkle System in a timely manner. Ohio Rev. Code Section 117.38 states that each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. Any public office not filing the report by the required date shall pay a penalty of \$25 for each day the report remains unfiled, not to exceed \$750. The AOS may waive these penalties, upon the filing of the past due financial report.

The District reports their financial statements on the cash basis of accounting. However, they did not file their 2016 annual report until February 28, 2018, which is more than 60 days after fiscal year-end. By not filing timely, the District is subject to penalties.

The District should ensure their cash basis report is filed with the Auditor of State by the filing deadline of within 60 days of fiscal year-end.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

March 14, 2018

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CLEAR CREEK FIRE DISTRICT

ASHLAND 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
MARCH 29, 2018**