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Delaware Joint Valley 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, 2019 and 2018.

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, 2019 and 2018.

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 significant compliance or accounting issues to report.

Current Year Observations

- 1. Ohio Rev. Code § 121.22(F) requires that every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. During 2019 and 2018, the District did not establish a reasonable method of notifying the public of all meetings. We noted no payments for advertisement of meetings nor were any notifications reported on District affiliated websites.
- 2. Ohio Rev. Code § 5705.36(A)(1) requires that on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority. Ohio Rev. Code § 5705.36(A)(2) requires that upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater or less than the amount included in an official certificate, the fiscal officer may certify the amount of the deficiency or excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the deficiency or excess.

2. Ohio Rev. Code § 5705.36(A)(1) (Continued)

The District filed the Original Certificate of Estimated Resources with the Tuscarawas County Budget Commission for 2019 prior to the end of the year as required. However, the District did not file an Amended Certificate of Estimated Resources at the beginning of the year with the final unencumbered balance from the prior year. Additionally, as the District obtained additional resources, no other Amended Certificates of Resources were filed. The Original Certificate of Estimated Resources documented \$165,500 in estimated revenue; however, \$454,303 were reported in the District's accounting system. There was a difference of \$288,803. As a result, there was an increased risk that appropriations or expenditures may exceed the approved resources of the District. The District should complete an Amended Certificate of Estimated Resources at the beginning of each year and complete new ones as needed throughout the year, filing them with the Tuscarawas County Budget Commission for approval. This will allow the Tuscarawas County Auditor to certify if appropriations are within estimated resources and reduce the risk of overspending on funding available to the District.

- 3. Ohio Rev. Code § 5705.40 provides that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation. The District reported \$370,551 in appropriations in 2019; however, only \$50,500 was approved by the Board. As a result, the District reported \$320,051 in supplemental appropriations that were not formally approved by the Board at their meetings. As such, there was an increased risk that the District may be expending monies outside of the controls of the Board. The Fiscal Officer should submit all supplemental appropriations to the Board for approval. Upon the Board's approval, supplemental appropriations should be submitted to the County Auditor for certification that appropriations are within estimated resources. This will help to ensure that appropriations are within estimated resources and reduce the risk of overspending on funding available to the District.
- 4. 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 \$287,212 in 2019 in the General Fund due to the District not approving supplemental appropriations reported in their accounting system. 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 budgeted amounts are entered into the accounting system. Supplemental appropriations should be made as necessary. Our prior basic audit also reported this noncompliance.

Keith Faber Auditor of State Columbus, Ohio

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June 11, 2020



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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED JUNE 25, 2020