



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Pease-Colerain Fire District #1
Belmont County
P.O. Box 228
Lansing, Ohio 43934

To the Board of Trustees:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Pease-Colerain Fire District #1, Belmont County, Ohio (the Fire 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 Fire 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, 2019 and 2018.

The Fire 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. We noted that General Fund expenditures of \$88,751 exceeded appropriations of \$83,400 by \$5,351 for the year ended December 31, 2019. Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing unit from making an expenditure unless it has been properly appropriated. The Fire District's failure to limit expenditures to the amounts appropriated could result in deficit spending. The Fire District should regularly monitor budgetary information to ensure that expenditures do not exceed total appropriations.
2. We noted that the Fire District has not adopted a public records policy or adopted a formal records retention schedule in accordance with Ohio Rev. Code § 149.43. The Fire District should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 12, 2020

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PEASE- COLERAIN TOWNSHIP FIRE DISTRICT #1

BELMONT 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 25, 2020**