



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

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

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, 2021 and 2020.

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, 2021 and 2020.

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 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.
2. The Fire District filed its 2021 financial statements on April 21, 2022 in the Hinkle System. The deadline to file the 2021 financial statements in the Hinkle System was March 1, 2022. The Ohio Rev. Code § 117.38 requires the annual financial report be filed within 60 days of year end. The Fire District should file its annual financial reports with the Auditor of State utilizing the Hinkle System within 60 days of fiscal year end.
3. 26 U.S.C. § 3403 states, in part, the employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter. During 2021, we noted the Fire District did not remit Medicare withholdings in a timely manner. The Fire District should remit withholdings to the appropriate federal agencies in a timely manner.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

July 13, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**PEASE-COLERAIN FIRE DISTRICT #1**

**BELMONT COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 7/26/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)