SOUTHWEST PICKAWAY FIRE DISTRICT
PICKAWAY COUNTY

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2015-2014

Dave Yost · Auditor of State

Dave Yost · Auditor of State

Southwest Pickaway Fire District
Pickaway County
P.O. Box 363
Williamsport, Ohio 43164

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Southwest Pickaway Fire District, Pickaway 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 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, 2015 or 2014.

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. During 2015, the District improperly classified homestead rollback receipts as tax revenue. These receipts should be recorded as intergovernmental revenue. We recommend for the District to implement additional monitoring procedures to help ensure the proper classification of receipts.

2. During 2014, the District did not receive all revenues for fire runs performed. The Fire District is owed $250 for a fire run dated November 2014. We recommend for the District to implement additional monitoring procedures to help ensure all runs are appropriately invoiced and outstanding balances are being pursued.

Dave Yost
Auditor of State

June 28, 2016

This page intentionally left blank.

Dave Yost · Auditor of State

SOUTHWEST PICKAWAY FIRE DISTRICT

PICKAWAY 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
AUGUST 2, 2016