



**C B & S JOINT FIRE DISTRICT
RICHLAND COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



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C B & S Joint Fire District
Richland County
11 North Delaware street
Shiloh, Ohio 44878

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the C B & S Joint Fire District, Richland 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 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, 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 Section 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. Budgetary data (estimated revenue and appropriations) was not integrated into the accounting system for 2019. Failure to integrate budgetary data into the accounting system could lead to an inability to monitor actual results against the budget. The District should include estimated receipts and approved appropriation amounts in the revenue ledger and appropriations ledger, respectively.
2. We noted the District did not maintain written documentation to demonstrate the public record policy was provided to the records custodian or records manager, and did not include its public records policy in the employee handbook. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. If the public office has established a manual or handbook of its general policies and procedures, the public office shall include the public records policy in the manual or handbook.

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

Keith Faber
Auditor of State

Columbus, Ohio

April 13, 2020

OHIO AUDITOR OF STATE KEITH FABER



C B & S JOINT FIRE DISTRICT

RICHLAND 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
APRIL 28, 2020**