



OHIO AUDITOR OF STATE
KEITH FABER



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

BASIC AUDIT REPORT

Delaware Valley Joint 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, 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 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, 2021 and 2020.

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 every public body to, by rule, 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. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

The District did not establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and time, place, and purpose of all special meetings. Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Resolutions, rules, or formal actions adopted by the District during a meeting in which the District failed to provide proper notice pursuant to Ohio Rev. Code 121.22(F) are invalid.

2. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

The District had not obtained written acknowledgement of the records custodian/manager. This could result in records requests not being fulfilled in accordance with Ohio law. The District shall distribute the public records policy to the records custodian/manager and the District should have a written acknowledgement of receipt from the records custodian/manager.

3. **Ohio Rev. Code § 5705.36(A)(1)** provides, in part, 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 § 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.

The District filed the Original Certificate of Estimated Resources with the Tuscarawas County Budget Commission for 2021 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 \$124,413 in estimated revenue; however, \$97,228 were reported in the District's accounting system. There was a difference of \$27,185. 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.

4. **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 \$59,690 in appropriations in 2021; however, \$75,707 was approved by the Board. As a result, the Board approved \$16,017 in supplemental appropriations that were not reported by the District. 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.

5. Management is responsible for the preparation and fair presentation of their financial statements. This responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Errors were identified in the District's financial statements as follows:

- CARES Act Revenue received from Salem Township and related Public Safety disbursements in the amount of \$53,258 was classified as Miscellaneous Revenue in the General Fund during 2020. However, the revenue and related disbursements should have been reported as Intergovernmental Revenue and Public Safety disbursements in a separate special revenue fund (as the funding is restricted for specific purposes);
- Revenue received from the Ohio Department of Commerce in the amount of \$10,838 was classified as Miscellaneous Revenue during 2020 instead of Intergovernmental Revenue; and
- Debt payments made to the USDA in 2021 and 2020 were classified as Public Safety disbursements when they should have been classified as Debt Service: Principal Retirement (\$14,800 in 2021 and \$14,200 in 2020) and Debt Service: Interest and Fiscal Charges (\$3,131 in 2021 and \$5,074 in 2020).

Sound financial reporting is the responsibility of the District and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

To help ensure the District's financial statements and notes to the financial statements are complete and accurate, the District should adopt policies and procedures to identify and correct errors and omissions. In addition, the District should review the financial statements and notes prior to submission for audit.



Keith Faber
Auditor of State
Columbus, Ohio

September 2, 2022

OHIO AUDITOR OF STATE KEITH FABER



DELAWARE VALLEY JOINT FIRE DISTRICT

TUSCARAWAS 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 9/15/2022

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
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