



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Iberia Joint Fire District
Morrow County
P.O. Box 46
Iberia, Ohio 43325

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Iberia Joint Fire District, Morrow County, (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 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, 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 Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. The prior basic audit report indicated executive sessions were held without proper reasoning documented in the meeting minutes in accordance with Ohio Rev. Code § 121.22(G). For the current audit period ending December 31, 2021 and 2020, no executive sessions were documented in the meeting minutes.
2. The prior basic audit report included an observation of multiple financial reporting issues related to proper financial transaction classification, bank reconciliation errors, and fund balance reporting. Similar results were not reported as a result of procedures completed for the years ended December 31, 2021 and 2020.

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

Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2022

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OHIO AUDITOR OF STATE KEITH FABER



IBERIA JOINT FIRE DISTRICT

MORROW 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 9/13/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov