



**WYANDOT EAST FIRE DISTRICT
WYANDOT COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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Wyandot East Fire District
Wyandot County
P.O. Box 11
Nevada, Ohio 44849-0011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wyandot East Fire District, Wyandot County, Ohio (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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, the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted the District financed the purchase of turnout gear with a bank loan in 2017. This type of debt is not authorized in **Ohio Rev. Code Chapter 133 and 505**. Without a statutory provision authorizing this method for incurring debt, the District was not permitted to use such a method.

This loan was paid off by the District in June 2021. However, inadequate policies and procedures related to debt issuance can result in illegal expenditures by the Township. The Township should consult with legal counsel before incurring debt to determine if the debt is authorized by statute.

2. We noted the District has seven outstanding checks more than one year old totaling \$507 carried on its monthly reconciliations. Long outstanding checks should periodically be investigated and either voided, re-issued or put in an unclaimed money fund. Failure to properly monitor reconciling items can result in fund balances being incorrectly stated. The District should ensure procedures be put in place to help ensure that long outstanding items are reviewed and corrected timely.

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

Keith Faber
Auditor of State
Columbus, Ohio

March 28, 2023

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OHIO AUDITOR OF STATE KEITH FABER



WYANDOT EAST FIRE DISTRICT

WYANDOT 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 4/11/2023

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