



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Pease-Colerain Fire District  
Belmont County  
P.O. Box 228  
Lansing, Ohio 43934

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Pease-Colerain Fire District, Belmont County, Ohio (the Fire District), for the years ended December 31, 2023 and 2022.

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 Fire District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Fire District's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The Fire 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. We noted that the Fire District has not adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43(B)(2)**. The Fire District should establish a records retention schedule in accordance with the aforementioned Ohio Revised Code. This observation was also reported in the 2021-20 basic audit report.
2. **Ohio Rev. Code § 149.43(E)(2)** requires, in part, all public offices take certain actions with regard to their public record policy. Public offices must create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

The Fire District did not display its public records policy in a conspicuous place in all locations. The Fire District shall create a poster describing the public records policy and must conspicuously display it in all branch offices.

3. **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.

**Current Year Observations (Continued)**

**3. Ohio Rev. Code § 121.22(F) (Continued)**

The Fire 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 Fire District during a meeting in which the Fire District failed to provide proper notice pursuant to Ohio Rev. Code § 121.22(F) may be declared invalid per Ohio Rev. Code § 121.22(H).



Keith Faber  
Auditor of State  
Columbus, Ohio

September 4, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**PEASE-COLERAIN FIRE DISTRICT #1**

**BELMONT 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 9/17/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)