



**ALLEN-CLAY JOINT FIRE DISTRICT  
OTTAWA COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2024-2023**





**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Allen-Clay Joint Fire District  
Ottawa County  
3155 North Genoa-Clay Center Road  
Genoa, Ohio 43430-9464

We have performed the procedures enumerated below on Allen-Clay Joint Fire District, Ottawa County, Ohio's (the District) receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees (the Board) and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in its cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

**Cash and Investments**

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2022 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2023 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation Adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2024 and December 31, 2023 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the District in the Hinkle System. The amounts agreed.

4. We confirmed the December 31, 2024 bank account balances with the Ohio Pooled Collateral System. We found no exceptions. We also observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the Outstanding Payments Report and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code §§ 135.13 or 135.14. We found no exceptions.

#### **Property Taxes and Intergovernmental Cash Receipts**

1. We selected a total of five receipt from the *Statement of Semiannual Apportionment of Taxes* and State Distribution Transaction Lists (DTL) from 2024 and a total of five from 2023:
  - a. We compared the amount from the above-named reports to the amount recorded in the Receipts Report. The amounts agreed.
  - b. We inspected the Receipts Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
  - c. We inspected the Receipts Report to determine whether the receipt was recorded proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipts Report to determine whether it included two real estate tax receipts for 2024 and 2023. The Receipts Report included the proper number of tax receipts for each year. We found no exceptions.

#### **Charges for Services**

We confirmed the amounts paid from Great Lakes Billing Services, Inc., the service organization that performs the emergency medical billings, to the District during 2024 and 2023 with Great Lakes Billing Services, Inc. We found no exceptions.

- a. We inspected the Receipts Report to determine whether these receipts were allocated to the proper fund. We found one receipt of \$10,542 for emergency medical charges for services recorded in the General Fund that should have been recorded in the EMS Fund. We brought this to management's attention. They corrected the General Fund and EMS Fund balances for this item.
- b. We inspected the Receipts Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Debt**

1. From the prior audit documentation, we observed a loan was outstanding as of December 31, 2022. There is no provision in the Ohio Revised Code for the District to enter into this type of debt. This outstanding balance is included in the "Summary Debt Table - Carry Forward Balance" column in the summary chart in *Debt Procedure 3*.

2. We inquired of management and inspected the Receipts Report and Payments Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. All debt agreed to the summary we used in *Debt Procedure 3*.
3. From the summary of outstanding debt for 2024 and 2023 below:
  - a. We agreed the principal and interest payments from the related debt amortization schedule to General Fund payments reported in the Payments Report and included the total principal payments for both years in the table below. We found no exceptions.
  - b. We compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.
  - c. Based on the principal payments made, we agreed the outstanding balance to debt amortization schedule and included the outstanding balance in the summary table below. We found no exceptions.
  - d. For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the District was in compliance with its debt covenants. We found no exceptions.

<b>Summary Debt Table</b>					
<b>Debt Issued</b>	<b>Carry Forward Balance 1/1/2023</b>	<b>New Issue 2023</b>	<b>New Issue 2024</b>	<b>Total Principal Payments 2023/2024</b>	<b>Outstanding Balance 12/31/2024</b>
85% of Building Loan	\$517,639			\$176,561	\$341,078

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2024 and one payroll check for five employees from 2023 from the Wage Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively-approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employee's duties as documented in the employee's personnel files and minute record. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected three new employees from 2024 and three new employees from 2023 and:
  - a. We inspected the employee's personnel files for the retirement system, federal, state and local income tax withholding authorization.
  - b. We agreed the items in *Payroll Cash Disbursements Procedure 2.a* above to the Employee General Information Report.

We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2024. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes and Medicare (and social security, for employees not enrolled in pension system)	January 31, 2025	December 31, 2024	\$3,151	\$3,151
State income taxes	January 15, 2025	December 31, 2024	1,109	1,109
City of Oregon local income tax	January 31, 2025	December 31, 2024	5	5
Regional Income Tax Authority local income tax	January 31, 2025	December 31, 2024	433	433
Village of Millbury local income tax	January 31, 2025	December 31, 2024	81	81
Village of Walbridge local income tax	January 31, 2025	December 31, 2024	10	10
City of Toledo local income tax	January 31, 2025	December 31, 2024	31	31
Village of Clay Center local income tax	January 31, 2025	December 31, 2024	54	54
OPERS retirement	January 31, 2025	December 31, 2024	239	239
OP&F retirement	January 31, 2025	December 31, 2024	4,589	4,589

We found no exceptions.

### **Non-Payroll Cash Disbursements**

We selected ten disbursements from the Payments Report for the year ended December 31, 2024 and ten from the year ended December 31, 2023 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check or EFT/ACH agreed to the check number, date, payee name and amount recorded in the Payments Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The Fiscal Officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found one instance where the certification date was after the vendor obligation date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the obligation date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

### **Compliance - Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus contract commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the year ended December 31, 2024 for the General and EMS funds and for the year ended December 31, 2023 for the General, EMS, and ARPA 1<sup>st</sup> Responders Retention Grant funds. Expenditures did not exceed appropriations.
2. We inspected interfund transfers from 2024 and interfund transfers from 2023 Revenue Status Reports and Appropriation Status Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.

3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2024 and 2023 for negative cash fund balances. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having a negative cash fund balance.

### **Sunshine Law Compliance**

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected five public records requests from the engagement period and inspected each request to determine the following:
  - a. The District was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
  - b. The District did not have any denied public records requests during the engagement period.
  - c. The District was redacting records and making the redactions visible and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the Public Records Policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the District's poster describing its Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared - a file is created following the date of the meeting.
  - b. Filed - placed with similar documents in an organized manner.
  - c. Maintained - retained, at a minimum, for the engagement period.
  - d. Open to public inspection - available for public viewing or request.

We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

### Other Compliance

Ohio Rev. Code § 117.38 requires Districts to file their financial information in the Hinkle System within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed its complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2024 and 2023 in the Hinkle System. We found no exceptions.

### Related Party Transactions

1. We inquired with management in order to identify any related party transactions and confirm if the required elected officials abstained from voting. We identified ten transactions with JB Auto Parts, LLC (Genoa NAPA) in 2024 totaling \$1,917 and eleven transactions with JB Auto Parts, LLC in 2023 totaling \$424.

**Ohio Rev. Code § 2921.42(A)(1)** states that no public official shall knowingly authorize, or employ the authority of influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest.

**Ohio Rev. Code § 2921.42(A)(3)** states that no public official shall knowingly, during the public official's term of office or within one year thereafter, occupy any position of profit in the prosecution of a public contract authorized by the public official or by a legislative body, commission, or board of which the public official was a member at the time of authorization, unless the contract was let by competitive bidding to the lowest and best bidder.

**Ohio Rev. Code § 2921.42(A)(4)** states that no public official shall knowingly have an interest in the profits or benefits of a public contract entered into by or for the use of the political subdivision or governmental agency or instrumentality with which the public official is connected.

**Ohio Rev. Code § 2921.42(H)** provides that any public contract in which a public official, a member of the public official's family, or any of the public official's business associates has an interest in violation of this section is void and unenforceable.



**Ohio Rev. Code §§ 102.03(D) and (E)** provide that no public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties, and that no public official or employee shall solicit or accept anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

JB Auto Parts, LLC is owned by Trustee Joseph Badger. In 2024 Joseph Badger approved payments to JB Auto Parts, LLC in the amount of \$1,538. In 2023 Joseph Badger approved payments to JB Auto Parts, LLC in the amount of \$362.

This matter will be referred to the Ohio Ethics Commission.

2. We confirmed the transactions with the other party. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transactions identified in *Related Party Transactions Procedure 1*. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 5, 2025

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# OHIO AUDITOR OF STATE KEITH FABER



**ALLEN-CLAY JOINT FIRE DISTRICT**

**OTTAWA 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 5/27/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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[www.ohioauditor.gov](http://www.ohioauditor.gov)