



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Southwest Mercer Fire District
Mercer County
111 South Main Street
P.O. Box 528
Fort Recovery, Ohio 45846

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Southwest Mercer Fire District, Mercer County, (the District) for the years ended December 31, 2024 and 2023.

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 Fire District's financial statements, transactions or balances for the years ended December 31, 2024 and 2023.

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. We noted the District did not have an established and adopted/approved records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The District should appropriately establish and approve/adopt a records retention schedule and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely.
2. We noted the District did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The District should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.

Current Year Observations (continued)

3. We noted the District's accounting system does not have systems integrated budget information as required by Ohio Admin. Code 117-2-02(C). The District should implement procedures to verify its accounting system integrates budget vs. actual information. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

Current Status of Matters Reported in our Prior Engagement

1. Our prior engagement noted that the District did not have an adopted/approved record retention schedule/policy. This matter was not corrected for the years ended December 31, 2024 and 2023 and is repeated as observation #1 above.
2. Our prior engagement noted that the District did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or manager. This matter was not corrected for the years ended December 31, 2024 and 2023 and is repeated as observation #2 above.
3. Our prior engagement noted that the District's accounting system did not integrate budgetary information as required by Ohio Admin. Code 117-2-02(C). This matter was not corrected for the years ended December 31, 2024 and 2023 and is repeated as observation #3 above.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

September 2, 2025

OHIO AUDITOR OF STATE KEITH FABER



SOUTHWEST MERCER FIRE DISTRICT

MERCER 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 9/16/2025

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This report is a matter of public record and is available online at
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