



**CLARK TOWNSHIP FIRE DISTRICT
HOLMES COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2017-2016



Dave Yost • Auditor of State



Dave Yost • Auditor of State

June 13, 2018

Clark Township Fire District
Holmes County
3746 Township Road 162
Sugarcreek, Ohio 44681

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clark Township Fire District, Holmes County, (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 the following significant compliance issue to report.

Current Year Observations

1. The District did not file their 2016 Financial Statements on the Hinkle System in a timely manner. Ohio Rev. Code Section 117.38 states that each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year.

By not filing timely, the District is subject to penalties.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 13, 2018

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CLARK TOWNSHIP FIRE DISTRICT

HOLMES COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 26, 2018**