



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

September 5, 2018

Pease Colerain Township Fire District #1  
Belmont County  
P.O. Box 228  
Lansing, Ohio 43934

To the Board of Trustees:

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 Township Fire District #1, Belmont County, Ohio (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 § 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 § 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. **Ohio Rev. Code § 117.38** requires the annual report (complete with financial statements and related notes) to be filed within 60 days of year end. Auditor of State Bulletin 2015-007 indicates reports must be filed on the Hinkle Annual Financial Data Reporting Systems and provides additional information regarding the filing requirements.

The District filed its 2017 financial statements on January 3, 2018 but did not file the related notes to the financial statements until August 8, 2018 which was more than 60 days after fiscal year end. The District should ensure its financial statements and notes are filed by the required date.

2. **Payroll Withholdings and Remittances**

**26 U.S.C. § 3101(b)** states there is hereby imposed on the income of every individual a tax equal to 1.45 percent of the wages (as defined in section 3121(a)) received by him with respect to employment (as defined in section 3121(b)).

The District did not withhold from those employees whose wages are subject to Medicare tax at 1.45% of gross wages as required by federal law nor was the employer share at an additional 1.45% remitted for a total of 2.9%. The District should withhold all Medicare taxes at 1.45% for the employee share and 1.45% employer share as required by federal law.

**Current Year Observations (Continued)**

**2. Payroll Withholdings and Remittances (Continued)**

In addition, the District Board members are paid on a per month schedule. One Board member is not contributing to either the Ohio Public Employees Retirement Service (OPERS) or Social Security. The District should check with their legal counsel concerning the proper retirement system membership for the Board member.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 5, 2018



# Dave Yost • Auditor of State

**PEASE-COLERAIN FIRE DISTRICT # 1**

**BELMONT 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  
SEPTEMBER, 18 2018**