



OHIO AUDITOR OF STATE
KEITH FABER



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Lowell-Adams Joint Fire District
Washington County
P.O. Box 406
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We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Lowell-Adams Joint Fire District, Washington County, Ohio (the District), for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 § 149.43(E)(2)** requires that a public office 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 District did not display such a poster in any branch of the District. The failure to have the required poster can hinder transparency. The District should create and display a poster describing the public records policy in all of the District's branch offices as required.
2. Sound accounting practices require accurately posting estimated receipts to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters. The original certificate and amendments establish the amounts available for expenditures for the District and the receipts ledger provides the process by which the District controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

The approved Certificate of Estimated Resources (and/or amendments thereof) was not posted to the accounting system. Failure to accurately post the estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the financial statements.

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the District should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission. The District should then monitor budget versus actual reports to help ensure amended certificates of resources have been properly posted to the ledgers.

Current Status of Matters Reported in our Prior Engagement

1. The prior audit included a material weakness (Finding 2018-001) for failing to properly classify certain transactions and improperly classifying fund balances in accordance with GASB 54. No such reclassifications were identified for 2020 or 2019.
2. The prior audit included a material weakness (Finding 2018-002) for failing to include budgeted receipts in the accounting system. This was not corrected and is included in Current Year Observations #2 above.



Keith Faber
Auditor of State
Columbus, Ohio

June 15, 2021

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LOWELL-ADAMS JOINT FIRE DISTRICT

WASHINGTON 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 6/29/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov