



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Northern Hardin County Fire District  
Hardin County  
12825 C.R. 90  
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Northern Hardin County Fire District, Hardin County (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 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, 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 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 or accounting issues to report.

## Current Year Observations

- 1. Ohio Rev. Code Section 117.38** requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The District filed the 2020 financial information on March 1, 2021, however, this filing did not include a financial statement. The filing was corrected on April 13, 2021. Prior to completing the annual filing, the financial information file should be reviewed to ensure it includes both the financial statement and notes.
- 2. Ohio Rev. Code § 149.43(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The District did not have a records retention schedule. The District should adopt a records retention policy and post it in a location that is available to the public.
- 3. Ohio Rev. Code § 149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The District did not have a public records policy. A public records policy should be adopted and displayed as required by this Code Section.
- 4. Unsupported and old reconciling items on bank to book reconciliations should be investigated and resolved.** The District has been carrying a reconciling item of \$39, which reduces the bank balance on the bank to book reconciliation, since December 31, 2014. This reconciling item should be investigated and resolved with approval from the Board for any necessary adjustment to the fund balance.

**Current Status of Matters Reported in our Prior Engagement**

The prior Agreed Upon Procedures (AUP) reported that the accounting system did not include fund balances, appropriations were not included in the accounting system, estimated receipts were not included in the accounting system, estimated receipts per the Amended Certificate of Estimated Resources did not agree to the non-accounting system Estimated Budget Report for some funds, and expenditures exceeded appropriations for some funds. We did not identify these matters during the current engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 8, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**NORTHERN HARDIN COUNTY FIRE DISTRICT**

**HARDIN 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 6/22/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)