



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Tri-Valley Fire District  
Logan County  
PO Box 162  
Zanesfield, Ohio 43360

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tri-Valley Fire District, Logan County, (the District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. We noted that the District's General Fund actual disbursements exceeded appropriations for the year ended December 31, 2021. **Ohio Rev. Code §5705.41(B)**, states no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated as provided in such chapter. The District should review appropriate compliance sections and verify proper budgetary procedures are followed to enhance monitoring and help prevent overspending of resources.
2. We noted the District did not create a poster for its public records policy. **Ohio Rev. Code §149.43(E)(2)**, states, in part, 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 District should publicly display its public records policy to verify citizens and employees are aware of the requirements.

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

3. Our prior audit for the years ended December 31, 2019 and 2018 included a matter in which the District did not have an adopted records retention schedule/policy. The District had an appropriate adopted records retention schedule for 2021 and 2020.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

July 19, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**TRI-VALLEY FIRE DISTRICT**

**LOGAN 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 8/2/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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