



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## BASIC AUDIT REPORT

Wyandot East Fire District  
Wyandot County  
P. O. Box 11  
Nevada, Ohio 44849-0011

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Wyandot East Fire District, Wyandot County, Ohio (the District) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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. We noted the District has seventeen outstanding checks more than one year old totaling \$7,875 carried on its monthly reconciliations. Long outstanding checks should periodically be investigated and either voided, re-issued or put in an unclaimed money fund. Failure to properly monitor reconciling items can result in fund balances being incorrectly stated.

The District corrected these reconciling items in the accounting system on February 17, 2025. The District should ensure procedures are put in place to review and timely correct long outstanding reconciling items.

2. We noted the District inappropriately recorded a total of \$20,000 from the sale of an ambulance in 2023 as an other financing source within the General Fund. Given the source of this receipt, this amount and the related budgeted receipt should have been recorded as a sale of a capital asset within a permanent improvement fund. **Ohio Rev. Code § 5705.10(F)** requires revenue received from the sale of a permanent improvement to be paid into the sinking fund, the bond retirement fund or a special fund for the construction or acquisition of permanent improvements. **Ohio Rev. Code § 5705.01(E)** defines "permanent improvement" or "improvement" to mean "any property, asset, or improvement with an estimated life or usefulness of five years or more, including land and interest therein, and reconstructions, enlargements, and extensions thereof having an estimated life or usefulness of five years or more."

On February 17, 2025, the District corrected this error remitting the amount due to the Capital Improvement fund from the General fund. The District should implement controls to help ensure all transactions are reviewed and posted to the proper funds.

A handwritten signature in black ink, appearing to read "Keith Faber". The signature is fluid and cursive, with the first name "Keith" and last name "Faber" clearly distinguishable.

Keith Faber  
Auditor of State  
Columbus, Ohio

March 3, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**WYANDOT EAST FIRE DISTRICT**

**WYANDOT 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 3/18/2025**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)