



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Arrowhead Joint Fire District  
Tuscarawas County  
131 South Walnut Street  
P.O. Box 693  
Gnadenhutten, Ohio 44629

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Arrowhead Joint Fire District, Tuscarawas County, Ohio (the District), for the years ended December 31, 2016 and 2015.

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, 2016 or 2015.

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.

## Current Year Observation

Ohio Rev. Code § 117.38 requires each public office, other than a state agency, to file a financial report for each fiscal year. Additionally, the report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The District was required to file their fiscal year 2015 financial statements by February 29, 2016 but did not submit their financial report until August 4, 2016. Additionally, the District was required to file their fiscal year 2016 financial statements by March 1, 2017 but did not submit their financial report until April 5, 2017. The Auditor of State has established an electronic filing system, the HINKLE System, that the District was required to utilize to file reports. The District should compile, review, and submit their financial report to the HINKLE system prior to the required deadline.

A handwritten signature in black ink that reads "Dave Yost".

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

July 21, 2017

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**ARROWHEAD JOINT FIRE DISTRICT**

**TUSCARAWAS 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  
AUGUST 3, 2017**