



Dave Yost • Auditor of State



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May 15, 2018

Delaware Valley Joint Fire District
Tuscarawas County
P.O. Box 6
Port Washington, Ohio 43837

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Delaware Valley Joint Fire District, Tuscarawas County, Ohio (the District), for the years ended December 31, 2017 and 2016.

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, 2017 or 2016.

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 § 5705.41(B) requires that no subdivision or taxing unit shall make any expenditure of money unless it had been appropriated. Expenditures exceeded appropriations by \$90 in 2017 in the General Fund due to the District not incorporating all budgetary appropriations into the District's accounting system. As a result, there was an increased risk of the District expending more monies than available. The District should review annual appropriations and ensure that budgeted amounts are entered into the accounting system. Supplemental appropriations should be made as necessary. Our prior basic audit also reported this non-compliance.
2. Ohio Admin. Code § 117-2-02(C)(1) required all local public offices to integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system in order to effectively maintain the accounting and budgetary records. However, we noted that the District did not provide information documenting that estimated revenue approved by the Tuscarawas County Budget Commission had been integrated into their accounting software. Additionally, only \$36,372 of the total approved appropriations of \$60,359 were entered into the accounting system. As a result, there was an increased risk of the District utilizing inaccurate budgetary information when making decisions. The District should integrate all budgetary information into their ledgers. This will help ensure the accuracy of information reported and provide accurate budget versus actual comparisons which will allow management and the Board to make informed financial decisions. Our prior basic audit also reported this non-compliance.

Current Year Observations (Continued)

3. Ohio Rev. Code § 117.38 states that each public office, other than a state agency, shall file a financial report for each fiscal year. 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, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The District did not file within the required time period as the 2016 report due on March 1, 2017 was not filed until May 30, 2017. The District should ensure that the required reports are filed by the annual deadline.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

May 15, 2018



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DELAWARE VALLEY 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
MAY 29, 2018**