



OHIO AUDITOR OF STATE
KEITH FABER



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Great Trail Joint Fire District
Carroll County
P.O. Box 736
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Malvern, Ohio 44644

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Great Trail Joint Fire District, Carroll County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 § 9.21 and House Bill 312 (132 GA)** requires political subdivisions to follow procedures for the use of credit card accounts, including adopting a policy, conducting a periodic review, and in some cases providing itemized receipts to the political subdivision. The statute establishes two separate internal control models for credit card usage by political subdivisions: the custody and control model and the compliance officer model. Not later than February 2, 2019, the legislative authority of a political subdivision that holds a credit card account must adopt one of these written policies for the use of credit card accounts. Upon review of the District's credit card policy, it had not been updated to comply with ORC 9.21 and House Bill 312 (132 GA). Without updating for these requirements within the District's credit card policy, the District's credit card may be improperly utilized for unallowable expenses without District administration and/or governing board being aware.

The District's credit card policy should be modified to ensure that it specifically addresses all the provisions required by Ohio Rev. Code § 9.21 and House Bill 312 (132 GA).

2. **Ohio Rev. Code § 149.43(E)(2)** provides that all public offices are required to distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and require that employee to acknowledge receipt of the copy of the public records policy.. The District did not have a written acknowledgement the Public Records Policy was distributed to the records custodian/manager.

The District should have written evidence that the Public Records Policy was provided to the records custodian/manager.

3. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of any emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification. The District did not notify the public or news media about regularly scheduled or special meetings held during the 2018 or 2019 years.

Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Failure to do so could result in the Court declaring actions taken null and void and the District being subject to significant penalties for breach of the Sunshine Law.

Current Status of Matters Reported in our Prior Engagement

1. **2017-001 Material Weakness - Financial Reporting** – this comment has been corrected by the District as they converted to a new accounting software system starting in mid 2018 and have reconciled consistently during the 2018 and 2019 years.
2. **2017-002 Ohio Rev. Code Sections 5705.38(A), 5705.39 and 5705.41(B)** – this comment has been corrected as the District filed the Certificate of Estimated Resources and Appropriation Resolution with the County Auditor in both the 2018 and 2019 years.



Keith Faber
Auditor of State

Columbus, Ohio

September 18, 2020

OHIO AUDITOR OF STATE KEITH FABER



GREAT TRAIL JOINT FIRE DISTRICT

CARROLL 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 10/13/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov