



Dave Yost • Auditor of State



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Winchester Community Fire District
Adams County
Winchester, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Winchester Community Fire District, Adams County, (the District) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

Current Year Observations

1. The District did not maintain a receipt ledger that classified receipts by account. The District maintained ledgers sheets which partially classified transactions by type; however these ledger sheets did not include budgetary information for monitoring budget and actual amounts, and also did not include any encumbrances. Ohio Admin code 117-2-02 (D) identifies the accounting records a local public office should maintain. Ohio Admin Code 117-2-02 (C) requires that local public offices integrate the budgetary accounts at the legal level of control or lower into the financial accounting system.

Failure to maintain the required accounting records decreases Council's ability to monitor District finances, and increases the risk that errors, theft or fraud could occur and not be detected in a timely manner. Council should require that the accounting records be maintained in the manner prescribed by the Ohio Administrative Code.

Current Status of Matters Reported in the Prior Engagement

2. The prior report for the years ended December 31, 2011 and 2010 noted the following matters:
 - The District did not maintain the accounting records in such manner to enable the officials to classify and report as prescribed. Receipts and disbursements were not always posted correctly. The District did not correct this matter during 2012 and 2013
 - The District did not file an annual report with the Auditor of State within 60 days of the fiscal year end for 2011 and 2010. The District did not correct this matter during 2013 and 2012. Ohio Revised Code Section 117.38 states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end.

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

June 6, 2014



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WINCHESTER COMMUNITY FIRE DISTRICT

ADAMS 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
JUNE 19, 2014**