



OHIO AUDITOR OF STATE
KEITH FABER



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Corn City Regional Fire District
Henry County
126 East Main Street
P.O. Box 31
Deshler, Ohio 43516-0031

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Corn City Regional Fire District, Henry County, Ohio (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 issue to report.

Current Year Observations

1. The District did not establish a separate fund to account for the charges for services for the fire contracts they have with other governments. Ohio Rev. Code § 505.371 provides in part that a board of fire district trustees may establish reasonable charges for the use of ambulance or emergency medical services. Charges collected under this section shall be kept in a separate fund designated as the ambulance and emergency medical services fund, and shall be appropriated and administered by the Board. The moneys in the fund shall be used for the payment of the costs of the management, maintenance, and operation of ambulance and emergency medical services in the district.

The District inappropriately recorded \$58,590 and \$14,280 of ambulance and/or emergency medical services revenue in the General Fund for the years ended December 31, 2019 and 2018 respectively. Additionally, the District used the proceeds from these charges in accordance with the provisions above; however, disbursements in the amount of \$58,590 and \$14,280 were incorrectly paid from the General Fund for December 31, 2019 and 2018, respectively. The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The District should record this activity in the Fire and Rescue, Ambulance and Emergency Medical Services Fund.



Keith Faber
Auditor of State

Columbus, Ohio

August 20, 2020

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CORN CITY REGIONAL FIRE DISTRICT

HENRY 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 9/1/2020

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov