



**IBERIA JOINT FIRE DISTRICT
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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Iberia Joint Fire District
Morrow County
P.O.Box 46
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Iberia, Ohio 43325

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Iberia Joint Fire District, Morrow 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 § 121.22(G) states in part..."the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:
 - (1) To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official licensee, or regulated individual requests a public hearing;
 - (2) To consider the purchase of property for public purposes, the sale of property at competitive bidding, or the sale or other disposition of unneeded, obsolete, or unfit-for-use property in accordance with section 505.10 of the Revised Code, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest.
 - (3) Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action.
 - (4) Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment.
 - (5) Matters required to be kept confidential by federal laws or rules or state statutes.
 - (6) Details relate to the security arrangements and emergency response protocols for a public body or public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office.

(7) In the case of a county hospital operated pursuant to Chapter 339. of the Revised Code, a joint township hospital operated pursuant to Chapter 513. of the Revised Code, or a municipal hospital operated pursuant to Chapter 749. of the Revised Code, to consider trade secrets, as defined in section 1333.61 of the Revised Code;

(8) To consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting requests for economic development assistance.

The District's minutes documented executive sessions held at the April 12, 2018, July 12, 2018, September 13, 2018, October 11, 2018, and November 8, 2018 Board meetings. The minutes did not specifically identify the purpose of the executive sessions; therefore, it could not readily be determined if these executive sessions were for an allowable purpose authorized by the Ohio Rev. Code.

2. Sound financial reporting is the responsibility of the District and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. Reconciling the District's cash accounts is a critical control procedure to ensure that cash is adequately safeguarded.

The following items were noted during review:

- The bank reconciliation did not include a savings account and two certificate of deposits.
- The total of the bank balances did not reconcile to the ending fund balances reported as of December 31, 2019 and December 31, 2018.
- The December 31, 2019 and 2018 financial statements did not include the beginning fund balance.
- A \$150,000 transfer between bank accounts was recorded as a donation on the December 31, 2018 financial statements.
- A \$2,100 disbursement was recorded on the December 31, 2018 financial statements. However, the disbursement was not actually paid until 2019.
- The District purchased a pumper truck and issued debt for this purchase in September 2019 in the amount of \$404,059. This transaction was not properly posted on the December 31, 2019 financial statements.
- The December 31, 2019 ending cash balance reported on the financial statements was \$220 less than the bank reconciliation after the above items were taken into account.

Lack or failure of controls over the posting of financial transactions and financial reporting can result in errors and irregularities that may go undetected and decreases the reliability of financial data throughout the year. In addition, not properly reconciling bank amounts to accounting ledgers could lead to inaccurate amounts being reported on the financial statements.



Keith Faber
Auditor of State

Columbus, Ohio

June 2, 2020

OHIO AUDITOR OF STATE KEITH FABER



IBERIA JOINT FIRE DISTRICT

MORROW 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 30, 2020**