



**PIC-A-FAY JOINT FIRE DISTRICT  
PICKAWAY COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

July 18, 2018

Pic-A-Fay Joint Fire District  
Pickaway County  
New Holland, Ohio 43145

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pic-A-Fay Joint Fire District, Pickaway County, (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 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, 2017 and 2016.

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 an accounting issue to report,

## Current Year Observations

1. The District has an outstanding check on its monthly bank reconciliation from June 2015 in the amount of \$40. We recommend for the District to establish procedures to address long outstanding reconciling items in a timely manner.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

July 18, 2018

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# Dave Yost • Auditor of State

**PIC-A-FAY JOINT DISTRICT**

**PICKAWAY 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  
JULY, 31 2018**