



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Central Joint Ambulance District  
Crawford County  
Bucyrus, Ohio 44820

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Central Joint Ambulance District, Crawford County, (the District) for the period of January 1, 2021 to October 31, 2021 and for the year ended December 31, 2020.

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 October 31, 2021, and December 31, 2020.

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. We noted the District filed its 2021 and 2020 annual financial reports with the Hinkle system on April 20, 2022. **Ohio Rev. Code § 117.38** requires the District to file a financial report for each fiscal year with the auditor of state within sixty days after the close of the fiscal year. The District should ensure its annual financial report is filed with the Hinkle system by the required deadline.
2. We noted the District did not maintain written documentation or other evidence to demonstrate the public records policy was provided to the records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.
3. We noted the District did not complete timely monthly reconciliations of its cash (bank) balances. The lack of monitoring bank balances led to untimely detection of monies being fraudulently withdrawn from the District's bank account in October and November of 2021. This theft was not discovered by the District's fiscal officer until December 2022. After an investigation, the stolen moneys were finally recovered and returned to the District in July 2024.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

September 4, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**CENTRAL JOINT AMBULANCE DISTRICT**

**CRAWFORD 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 9/17/2024**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)