



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Mineral-Sandy Joint Ambulance District
Tuscarawas County
P.O. Box 454
Mineral City, Ohio 44656

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Mineral-Sandy Joint Ambulance District, Tuscarawas County (the District), for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2022 and 2021.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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

Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The District has a public records policy. However, there was no evidence it was ever provided to the records custodian/manager. Additionally, no poster was on display in a conspicuous place in all locations where the public office has branch offices. Finally, the policy was not included in the policy manual.

The District policy should be distributed to the records custodian/manager. In addition, a poster should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the district's branch offices and the public records policy must be included in policy manuals or handbooks if any exists. Our prior basic audit also reported this issue.

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

January 24, 2024

OHIO AUDITOR OF STATE KEITH FABER



MINERAL-SANDY JOINT AMBULANCE DISTRICT

TUSCARAWAS 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 2/6/2024

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This report is a matter of public record and is available online at
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