



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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North Central Ambulance District  
Preble County  
Eldorado, Ohio 45321

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the North Central Ambulance District, Preble 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. The District failed to timely remit payroll withholdings due at year end 2019. Withholdings for State of Ohio income tax and School District income tax were due January 15, 2020; withholdings for Ohio Public Employees Retirement System (OPERS) were due January 30, 2020. However, the District paid all withholdings due on January 31, 2020. Failure to remit payroll withholdings by the required due date could subject the District to fines and penalties and possible future findings for recovery.
2. Per Ohio Revised Code Section 149.43(E)(2) the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook. The District has a public records policy. However, the policy is not included in the District policy manual and is not displayed in the District office. Failure to do so may result in violation of Sunshine laws.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

June 8, 2020

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**NORTH CENTRAL AMBULANCE DISTRICT**

**PREBLE 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 23, 2020**