



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Osgood Area Joint Ambulance District
Darke County
Osgood, Ohio 45351

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Osgood Area Joint Ambulance District, Darke County, (the Ambulance 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 Ambulance District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Ambulance District's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Ambulance 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 Ambulance District did not file the 2018 annual financial report timely. Ohio Rev. Code § 117.38 states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year-end. Auditor of State Bulletin 2015-007 further states that the mandatory filing method is the Auditor of State's Hinkle System. The Ambulance District filed the 2018 annual financial report on January 31, 2020, which is not timely within 60 days after the fiscal year-end.
2. Per Ohio Rev. Code § 149.43(B)(2) a public office shall have a copy of its current records retention schedule at a location readily available to the public. The Ambulance District does not have a records retention schedule.
3. Per Ohio Admin. Code § 117-14-01(C), a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term. The Fiscal Officer did not obtain the required training during her first year of office.

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

Keith Faber
Auditor of State

Columbus, Ohio

March 31, 2020

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OSGOOD AREA JOINT AMBULANCE DISTRICT

DARKE 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
APRIL 14, 2020**