



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Upper Scioto Valley Ambulance District  
Hardin County  
P.O. Box 83  
Alger, Ohio 45812

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Upper Scioto Valley Ambulance District, Hardin 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. **Ohio Rev. Code § 149.43(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The District did not formally approve a records retention policy. The District should adopt a records retention policy and post it in a location that is available to the public.
2. **Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. 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." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The District did not formally approve a public records policy. The District should adopt a public records policy and post it in a location that is available to the public.
3. **Upper Scioto Valley Ambulance District Articles of Association, Section 6**, states, the members of the Board of Trustees are appointed annually for one-year terms beginning in January. One representative each is appointed by the governing bodies of the townships of Marion, McDonald, and Roundhead in Hardin County, Ohio, and the governing bodies of the villages of Alger and McGuffey, Ohio. Board members need not be elected officials.

**Current Year Observations (Continued)**

The District did not have a representative from the Village McGuffey on its board for 2018 and 2019. The failure to have the required board members could bring into question whether or not the District operating legally. The District should contact the Village of McGuffey regarding the appointment of a board member. If a board member is not appointed the District should consult with its Legal representative.

**Current Status of Matters Reported in our Prior Engagement**

There were no significant compliance or accounting issues reported in the prior Agreed Upon Procedures (AUP) report.

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

May 29, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**UPPER SCIOTO VALLEY AMBULANCE DISTRICT**

**HARDIN 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 11, 2020**