



OHIO AUDITOR OF STATE
KEITH FABER



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Jackson Liberty Bettsville Joint Ambulance District
Seneca County
P.O. Box 486
Bettsville, Ohio 44815-0486

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Jackson Liberty Bettsville Joint Ambulance District, Seneca County, Ohio (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in **Ohio Rev. Code § 733.81**. This could result in improper education of the Fiscal Officer regarding the office's duties. Fiscal officers are required to self-report their hours; otherwise they will not receive credit for the training. Fiscal Officers can access and print their certificates via the Fiscal Integrity Act portal available at <https://ohioauditor.gov/fiscalintegrity/default.html>. The Fiscal Officer should attend the required amount of training to fulfill these requirements, maintain proof of completion of the training, and enter his hours into the Fiscal Integrity Act portal.
2. We noted the District has established a public records policy and the District's Fiscal Officer is the records custodian. **Ohio Rev. Code § 149.43(E)(2)** requires the records custodian to acknowledge receipt of a copy of the public office's public records policy. However, no acknowledgment receipt was found indicating the records custodian received the public records policy. Failure to acknowledge receipt of a copy of the public office's public records policy resulted in noncompliance with Ohio Sunshine Laws. The District should obtain written evidence from the records custodian that the public records policy was received.

3. We noted the District does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office “shall have available a copy of its current records retention schedule at a location readily available to the public.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The District should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.



Keith Faber
Auditor of State
Columbus, Ohio

June 17, 2021

OHIO AUDITOR OF STATE KEITH FABER



JACKSON LIBERTY BETTSVILLE JOINT AMBULANCE DISTRICT

SENECA 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 7/1/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov