



OHIO AUDITOR OF STATE
KEITH FABER



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Jackson-Forest Ambulance District
Hardin County
19888 County Highway 85
Forest, Ohio 45843

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jackson-Forest Ambulance District, Hardin County, (the District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 have a records retention schedule. The District should adopt a records retention schedule and post it in a location that is available to the public.
2. **Ohio Rev. Code § 149.43(E)(2)** states, in part, that the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. 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's records custodian or records manager or otherwise did not acknowledge receipt of a copy of the public records policy. In addition, the District did not display the public records policy. The District's records custodian or records manager or otherwise should acknowledge receipt of the public records policy. The District should display its public records policy in a location that is available to the public.

3. Approval of Adjustments to Billing Runs

Non-cash adjustments to accounts were approved and billed by the third party emergency medical service billing company used by the District. An adjustment report was then provided to the Clerk. There was no evidence that these adjustments were presented to the Board for review and approval.

To reduce of unnecessary non-cash adjustments, the adjustment report provided by the billing company should be presented to the Board for review and approval.

Current Year Observations (Continued)

4. Outstanding Checks

Two checks in the amount of \$251.58 listed on the outstanding checklist were not outstanding at December 31, 2021. These checks were voided manually but were not voided in the accounting system. The annual financial report correctly reflected these voided checks in the fund balance. To reduce the risk of errors and/or irregularities, the District should ensure all manually voided checks are also voided in the accounting system.

5. Organizational Document

The District is governed by a three-member Board Trustees appointed by the two villages and the one township that receives ambulance services from the District. This structure is consistent with an entity formed under **Ohio Rev. Code § 505.375(A)(1)(a)** which is an ambulance district formed by the boards of one or more townships and the legislative authorities of one or more municipal corporations. The District was unable to provide a copy of the legal document creating the District.

The failure to maintain a copy of this document could impact the District's ability to operate and could result in unnecessary legal costs in the event the organizational structure is challenged.

The District should obtain copies of the documents(s) from the political subdivisions that established the District. The document(s) should then be maintained by the District for future reference.

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported as observations 1, 3, and 5, the prior basic engagement also reported that the District did not timely file the required financial report for each year, did not record on behalf financial activity, did not prepare accurate bank to book reconciliations, and did not adopt a credit card policy. These matters were corrected during the current engagement period.



Keith Faber
Auditor of State
Columbus, Ohio

August 23, 2022

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JACKSON-FOREST AMBULANCE DISTRICT

HARDIN 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 9/8/2022

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