



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, 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. The EMS Chief and an EMS employee are husband and wife. The EMS Chief approved her husband's payroll timesheets. Also, the EMS Chief approved her own payroll timesheets. Payroll timesheets for the EMS Chief and her husband should be approved by someone in a separate supervisory capacity, such as a Board Trustee. This will decrease the risk of potentially overpaying or underpaying the employees. Failure to do so could result in findings for recovery in future audits.
2. Maintaining organized documentation and support for financial transactions is essential in assuring the District's financial statements are not materially misstated and that all expenditures are made for a proper public purpose. Additionally, **Ohio Rev. Code § 149.351** requires all records that are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Rev. Code §149.38 through 149.42.

The District did not provide remittance forms and accounting system reports for payroll withholdings paid for year end December 31, 2021. Failure to maintain proper supporting documentation could result in possible future findings for recovery.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the District did not timely remit payroll withholdings due at year end 2019. We were unable to determine if the District corrected this matter due to Current Year Observation #2 above.
2. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the District did not create a public records policy poster nor include the public records policy in the employee policy manual. These matters were corrected for the years ended December 31, 2021 and 2020.



Keith Faber
Auditor of State
Columbus, Ohio

September 9, 2022

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NORTH CENTRAL AMBULANCE DISTRICT

PREBLE 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 9/27/2022

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