



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Perry Port Salem Ambulance District  
Shelby County  
P.O. Box 16  
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We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Perry Port Salem Ambulance District, Shelby 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 Authority'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 and Current Status of Matters Reported in our Prior Engagement**

1. **Ohio Rev. Code § 117.38** states that each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The District filed its 2021 annual report with the auditor of state on May 4, 2022, which is beyond the sixty day deadline as stated in the above code section.

The District should file a complete annual financial report within sixty days of year-end.

2. Beginning in 2015, the State required all governmental entities to sign up to receive all State revenue via electronic funds transfer (EFT). The District did not complete and file the EFT authorization form with the State in a timely manner, which lead to no homestead and rollback receipts received by the District in 2015. The District completed and filed the applicable authorization form in February 2016; however, one of the 2015 homestead and rollback distributions in the net amount of \$2,782 has not yet been received by the District.

The District should continue to follow-up with the State until the remaining 2015 homestead and rollback receipt is received. Failure to do so could result in revenue that is due to the District, but not received.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement  
(Continued)**

3. The District was issued payments totaling \$8,458 and \$31,087 during 2020 and 2021, respectively, for a State grant. Although the payments were issued to the District, the grant was actually for the private company that the District contracts with, Perry Port Salem Ambulance Service, Inc. The funds were not deposited or recorded by the District; however, because the check was issued to the District, the revenue should have been deposited and recorded by the District and then passed on to the Perry Port Salem Ambulance Service, Inc. via a check.

Failure to deposit and record revenue that is in the name of the District could lead to lack of accountability for the revenue that is paid to the District.

If the District's information is continued to be used to apply for grants, the applicable grant revenue should be accounted for by the District and then passed on to the Perry Port Salem Ambulance Service, Inc.

4. Property tax receipts were incorrectly posted to the revenue ledger at the net amount rather than the gross amount.

Failure to report these receipts at the gross amount, along with the related fees, could lead to understated revenues and expenditures.

The District should record property tax receipts at the gross amount.

5. Budgetary data (estimated revenue and appropriations) was not integrated into the manual accounting system.

Failure to integrate budgetary data into the manual accounting system could lead to an inability to monitor actual results against the budget.

The District should include estimated receipts and approved appropriation amounts in the revenue ledger and appropriation ledger, respectively.

6. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c)(i), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. Regarding this, the term "commercial" is to be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research. R.C. § 149.43(B)(7)(c)(iii).

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The statute also prescribes that a public office must also create and post in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement  
(Continued)**

Further, a public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

There was no evidence that a formal public records policy has been adopted by the District.

The District should establish and adopt a public records policy and take action in accordance with the statutory requirements shown above. The District can refer to the model policy on the Attorney General's website created pursuant to Ohio Revised Code § 109.43(E).

- 7. Ohio Rev. Code § 149.43(B)(2)** requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The District did not have an approved records retention schedule on file as required, nor did the District have a records retention policy in place. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

The Board should implement procedures to provide that appropriate policies/schedules are appropriately established and approved to help avoid issues with public records requests.

Issues 1-7 were also identified as part of the prior basic audit procedures.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 29, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**PERRY PORT SALEM AMBULANCE DISTRICT**

**SHELBY 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 7/12/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)