



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Fort Loramie Joint Ambulance District
Shelby County
P.O. Box 253
Fort Loramie, Ohio 45845

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fort Loramie Joint Ambulance District, Shelby County, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 the Prior Engagement

1. The District entered into contracts with the Fort Loramie Rescue Squad and Minster Area Life Squad to provide emergency ambulance and first aid service to inhabitants of the area within the Fort Loramie Joint Ambulance District. The contracts specify a minimum annual payment to be made to each squad from the District's property tax levy receipts. The District's property tax levy exists to pay the annual squad contracts and nearly all District property tax levy receipts are passed on to the squads.

During the audit period, the District did not have adequate controls in place to monitor the use of property tax levy monies that are passed on to the respective squads.

Failure by the District to monitor the squads' use of District property tax levy monies could result in improper expenditures by the squads that are not consistent with the approved property tax levy language.

The District should develop and implement policies and procedures to monitor the use of property tax levy monies by any squad that the District contracts with. This should include, at a minimum, required reporting from the squad, which would allow the District to monitor the use of funds and ensure the monies are spent for allowable property tax purposes.

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

2. **Ohio Rev. Code § 149.43(B)(2)** states, in part, that “a public office also shall have available a copy of its current records retention schedule at a location readily available to the public.”

There was no evidence that a formal records retention schedule/policy had been adopted by the District. Failure to adopt a records retention schedule/policy could lead to District records being destroyed prior to what is allowable by law or against the Board’s wishes.

The District should adopt a formal records retention schedule/policy and make it available to the public. The prior agreed-upon procedures engagement for the years ended December 31, 2020 and 2019 identified that the District did not have a records retention schedule/policy.

3. **Ohio Rev. Code § 149.43(E)(2)** states, in part, “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.”

There was no evidence of the public records policy being provided to the District’s records custodian. Failure by the District to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the District’s public records policy.

The District should establish and implement procedures to verify that an acknowledgement form is obtained from the records custodian of the District as evidence that the public records policy has been received.



Keith Faber
Auditor of State
Columbus, Ohio

July 28, 2023

OHIO AUDITOR OF STATE KEITH FABER



FORT LORAMIE JOINT 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 8/15/2023

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