



Dave Yost • Auditor of State



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Blanchard Dunkirk Washington Joint Ambulance District
Hardin County
P.O. Box 95
Dunkirk, Ohio 45836

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Blanchard Dunkirk Washington Joint Ambulance District, Hardin County, (the District) for the years ended December 31, 2015 and 2014.

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 Government's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Government's financial statements, transactions or balances for the years ended December 31, 2015 or 2014.

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.

Current Year Observations

1. We noted that the December 31, 2015 bank to book reconciliation (reconciliation) did not include the balances of two certificates of deposit (CDs) in the total amount of \$20,059. The CDs should be included on each of the monthly reconciliations.

The omission of the CDs from the monthly reconciliation weakens accountability and prevents the Trustees from seeing the complete financial picture of the District.

The Clerk should include the balances of the CDs and reconcile them to the book balance each month.

Current Status of Matters Reported in the Prior Engagement

1. Ohio Rev. Code §5705.09(C) requires each subdivision to establish a bond retirement fund for the retirement of serial bonds, notes, or certificates of indebtedness. Additionally, Blanchard Dunkirk Washington Joint Ambulance District Resolution #09-01 states that a bond retirement fund is to be established for the payment of principle and interest.

This requirement was not applicable in 2015 and 2014 because the tax anticipation notes were paid off in 2013 and no new debt was issued by the District.

2. Ohio Rev. Code §149.43(E)(1) states that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests.

The District did not adopt a public records policy in 2015 or 2014.

Current Status of Matters we Reported in our Prior Engagement (Continued)

3. Ohio Rev. Code §5705.36(A)(1) states that on or about the first day of each fiscal year, the fiscal officer of subdivisions and other taxing units are to certify to the county auditor the total amount from all sources available for expenditures from each fund in the tax budget along with any unencumbered balances existing at the end of the preceding year.

The District did not certify sources available for expenditures until February 9, 2015 and February 6, 2014.

4. The District did not maintain accounting records in a manner that clearly showed the activity and balances in each fund.

This was not an issue in 2015 and 2014 since the District did not have activity or balances that required a separate fund.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

July 28, 2016



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BLANCHARD DUNKIRK WASHINGTON JOINT AMBULANCE DISTRICT

HARDIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 9, 2016**