



Dave Yost • Auditor of State



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June 25, 2018

Kathy Schroeder, Clerk
Blanchard Dunkirk Washington Joint Ambulance District
Hardin County
P.O. Box 95
Dunkirk, OH 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, 2017 and 2016.

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, 2017 and 2016.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

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 December 31, 2017 bank to book reconciliation included an Accounts Balances Report which included the balances of the CDs and the reconciled checking account in a total which was reconciled to the total fund balance.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 25, 2018

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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
JULY 5, 2018**