



OHIO AUDITOR OF STATE
KEITH FABER



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Arcanum Joint Ambulance District
Darke County
Arcanum Ohio, 45304

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Arcanum Joint Ambulance District, Darke County, (the Ambulance District) for the years ended December 31, 2019 and 2018.

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 Ambulance District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Ambulance District's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Ambulance 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, the following significant compliance or accounting issues to report.

Current Year Observations

1. Ohio Revised Code § 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The financial statements for the year ended December 31, 2018 were filed on March 4, 2019, with a due date of March 1, 2019.
2. The Ambulance District did not have a Records Retention Schedule as required by Ohio Revised Code § 149.43(B)(2). Failure to do so could result in violation of Sunshine Laws.
3. The Ambulance District did not have a Public Records Policy as required by Ohio Revised Code § 149.43(E)(2). Additionally, Ohio Revised Code § 149.43(E)(2) requires the public office to create a poster to display the policy and for the policy to be made available to all employees. Failure to do so could result in violation of Sunshine Law.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

May 14, 2020

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ARCANUM JOINT AMBULANCE DISTRICT

DARKE 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
MAY 28, 2020**