



**CENTRAL JOINT AMBULANCE DISTRICT
CRAWFORD COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



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Central Joint Ambulance District
Crawford County
1371 Lemert Road
Bucyrus, Ohio 44820

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Central Joint Ambulance District, Crawford County, Ohio, (the 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 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, 2019 and 2018.

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 issues to report.

Current Year Observations

1. We noted the District filed its 2018 and 2019 annual financial reports with the Hinkle system on February 19, 2020 and July 7, 2020, respectively. **Ohio Rev. Code § 117.38** requires the District to file a financial report for each fiscal year with the Auditor of State within sixty days after the close of the fiscal year. The District should ensure its annual financial report is filed with the Hinkle system by the required deadline. Our prior audit also reported this deficiency.
2. We noted the District did not maintain written documentation to demonstrate the public records policy was provided to the records custodian or records manager. The District also did not create a poster to display its public records policy. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require the records custodian to acknowledge receipt of the copy of the public records policy. Additionally, the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.
3. We noted the District did not adopt a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public.

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

Keith Faber
Auditor of State

Columbus, Ohio

August 12, 2020

OHIO AUDITOR OF STATE KEITH FABER



CENTRAL JOINT AMBULANCE DISTRICT

CRAWFORD 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 9/1/2020

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