



OHIO AUDITOR OF STATE  
**KEITH FABER**







One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

Tri-Village Joint Ambulance District  
Darke County  
320 North Main Street  
P.O. Box 247  
New Madison, Ohio 45346

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tri-Village Joint Ambulance District, Darke County, (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 or accounting issues to report.

### **Current Year Observations**

1. The District did not have the public records policy displayed in the District office. Ohio Rev. Code § 149.43(E)(2) requires the public office to create a poster to display the policy. Failure to do so could result in violation of Sunshine Laws.
2. Ohio Rev. Code § 117.38 states entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. For the years ended December 31, 2019 and 2018, the District filed their financial reports on October 16, 2019 (with a due date of March 1, 2019) and April 20, 2020 (with a due date of March 2, 2020). Failure to file a complete annual financial report in a timely manner may result in the District not being eligible for reduced audit procedures in the future, such as a basic audit or agreed upon procedures.
3. Ohio Rev. Code § 5705.41(B) states that expenditures cannot be made unless appropriated. For the year ended December 31, 2019, General Fund expenditures of \$527,888 exceeded appropriations of \$452,080. The failure to limit expenditures to approved appropriations could result in deficit spending. The District should implement procedures to verify that expenditures do not exceed appropriations.

4. The District did not integrate budgetary amounts into the accounting system. The failure to integrate budgetary amounts into the accounting system inhibits the ability to monitor budget versus actual spending. The budgeted receipts and appropriations should be integrated into the accounting system.

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 27, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**TRI VILLAGE JOINT AMBULANCE DISTRICT**

**DARKE 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 9/10/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)