



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Ansonia Area Joint Ambulance District
Darke County
PO Box 736
Ansonia, Ohio 45303

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ansonia Area Joint Ambulance District, Darke County, (the Ambulance District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. The Ambulance District did not have a records retention schedule as required by Ohio Rev. Code Section 149.43(B)(2).
2. Ohio Rev. Code Section 5705.39 provides, in part, that the total appropriation from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the county budget commission, or in case of appeal, by the board of tax appeals. At December 31, 2020, General Fund appropriations exceeded estimated resources in the amount of \$17,598. The Ambulance District should take steps to verify that the total appropriations do not exceed estimated resources at any time during the fiscal year. Failure to do so could potentially cause the Ambulance District to spend more than the amount available for expenditure.

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

Keith Faber
Auditor of State
Columbus, Ohio

March 24, 2021

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ANSONIA AREA 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 4/8/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov