



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Blanchard Dunkirk Washington Joint Ambulance District  
Hardin County  
P.O. Box 95  
Dunkirk, Ohio 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, 2021 and 2020.

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, 2021 and 2020.

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. 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." The District did not have a records retention schedule. The District should adopt a records retention schedule and post it in a location that is available to the public.
- 2. Ohio Rev. Code § 149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The District's public records policy did not identify the records custodian or records manager or otherwise that has custody of the records. The District should revise its public records policy to identify the records or records manager or otherwise that has custody of the records. In addition, the designated employee should acknowledge receipt of the policy.
- 3.** The District's December 31, 2021 and 2020 reconciled balance was \$163.56 greater than the year end balances reported on the annual financial reports filed with the Auditor of State. This difference was the result of voiding checks that had not cleared from the years of 2017, 2018, and 2019. The voiding of these checks increased the fund balance in the QuickBooks accounting system, however, the increased fund balance was not included in the annual financial reports.

**Current Status of Matters Reported in our Prior Engagement**

In addition to observation #1 report above, the prior engagement also reported the District's failure to adopt a public records policy as required by **Ohio Rev. Code § 149.43(E)(2)** and lack of Board approval for non-cash adjustments approved and billed by the District's third party billing company. Both of these matters were corrected in the current engagement period.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 21, 2022

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**BLANCHARD DUNKIRK WASHINGTON JOINT AMBULANCE DISTRICT**

**HARDIN 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 8/2/2022**

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