



**APPLESEED JOINT AMBULANCE DISTRICT  
HANCOCK COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2022-2021**



# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Appleseed Joint Ambulance District  
Hancock County  
516 North Main Street  
Arlington, Ohio 48514

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Appleseed Joint Ambulance District, Hancock County, Ohio (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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)** provides that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 requires any application or schedule for the destruction of records must be sent to the Ohio History Connection for review to determine whether any of the records are of historical value. Once reviewed by the Ohio History Connection, the applications are then forwarded to the Ohio Auditor of State's Office for final approval.

Due to deficiencies in policies and procedures over records retention, the District does not have a formal records retention policy, including schedules of record retention and disposition of obsolete records. The Ohio History Connection provides a model records retention schedule for municipal corporations which can be accessed at the following web address: <https://www.ohiohistory.org/research/local-government-records-program/local-retention-schedules-forms/>. Failing to adopt a formal policy could result in records being improperly maintained or disposed of.

The District should adopt a formal records retention policy, which includes provisions for the application or schedule for destruction of public records, including transmission to the Ohio History Connection and approval by the Auditor of State's Office pursuant to Ohio Rev. Code § 149.381.

2. **Ohio Rev. Code § 505.721** provides in part that “a board of trustees of a joint ambulance district may establish reasonable charges for the use of ambulance or emergency medical services. Charges collected under this section shall be kept in a separate fund designated as the ambulance and emergency medical services fund, and shall be appropriated and administered by the Board. The moneys in the fund shall be used for the payment of the costs of the management, maintenance, and operation of ambulance and emergency medical services in the district.”

The District inappropriately recorded \$87,563 and \$69,974 of ambulance and/or emergency medical services revenue in the general fund for the years ended December 31, 2022 and 2021, respectively. Given the sources of the revenue, this should have been recorded in the ambulance and emergency medical services fund. Audit adjustments have been made to the accounting system correcting the misstatements.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The District should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

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

Item 2 noted above was also reported in our prior engagement for the years ended December 31, 2020 and 2019.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 24, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**APPLESEED JOINT AMBULANCE DISTRICT**

**HANCOCK 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 5/9/2023**

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