



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Arcanum Joint Ambulance District  
Darke County  
Arcanum, Ohio 45304

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Arcanum Joint Ambulance District, Darke County, (the Ambulance District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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, we found the following significant compliance or accounting issues to report.

## Current Year Observations

1. The Ambulance District did not have a signed contract/agreement on file/available for review between the Ambulance District and Arcanum Community Rescue for 2023 to show the agreed upon amounts the Ambulance District was to pay Arcanum Community Rescue in 2023 for their services. With no signed contract/agreement on file/available for review for 2023, AoS was unable to agree the amounts paid from the Ambulance District to Arcanum Community Rescue to a supporting contract. However, supporting invoices from Arcanum Community Rescue were provided. The Ambulance District should implement procedures to verify that signed contracts/agreements are kept on file and are available for review. Absence of signed contracts/agreements could lead to paying incorrect amounts and future findings for recovery.
2. The Ambulance District did not receive monthly or yearly reports of expenditures from Arcanum Community Rescue for the Board's review. The Ambulance District's primary expenditures are to Arcanum Community Rescue for services related to the contract/agreement. The Ambulance District should implement procedures to obtain and review reports from Arcanum Community Rescue to verify that the monies paid to Arcanum Community Rescue are being used in accordance with the signed contract/agreement. Failure to do so could result in improper expenditures and future findings for recovery.

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

Our prior basic audit for the years ended December 31, 2021 and 2020 noted that the Ambulance District did not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2) and did not have a records retention schedule/policy as required by Ohio Rev. Code § 149.43(B)(2). These matters were corrected for the years ended December 31, 2023 and 2022 and will not be repeated.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 16, 2024

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**ARCANUM 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 10/1/2024**

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