



Dave Yost • Auditor of State



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Tri-Community Ambulance District
Huron County
3720 Edwards Road
Greenwich, Ohio 44837-9416

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Tri-Community Ambulance District, Huron County, Ohio (the District) for the years ended December 31, 2016 and 2015.

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, 2016 or 2015.

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.

Current Year Observation

Ohio Rev. Code §117.38 provides that 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 year ended December 31, 2016 the District did not file its annual report within 60 days of the fiscal year-end. The 2016 annual report was filed on March 8, 2017.

The District should ensure that its annual financial reports are complete and filed timely filed with the Auditor of State. The failure to file complete annual financial statements 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.

The District can refer to Audit Bulletin 2015-007 at the following website address for information on annual financial reporting requirements: <http://www.ohioauditor.gov/publications/bulletins/2015/007.pdf>.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 5, 2017

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TRI-COMMUNITY AMBULANCE DISTRICT

HURON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 18, 2017**