



**CENTRAL JOINT AMBULANCE DISTRICT
CRAWFORD COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016



Dave Yost • Auditor of State



Dave Yost • Auditor of State

October 10, 2018

Central Joint Ambulance District
Crawford County
555 Wyandot Rd.
Bucyrus, Ohio 44820

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Central Joint Ambulance District, Crawford County, Ohio, (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 issue to report.

Current Year Observations

1. We noted the District filed its 2016 and 2017 annual financial reports with the Hinkle system on September 27, 2018. Ohio Rev. Code Section 117.38 requires the District to file a financial report for each fiscal year with the auditor of state within sixty days after the close of the fiscal year. Additionally, Auditor of State Bulletin 2015-007 requires annual financial statements to be filed via the Hinkle System. The District should ensure its annual financial report is filed with the Hinkle System by the required deadline.

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

Dave Yost
Auditor of State

October 10, 2018

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CENTRAL JOINT AMBULANCE DISTRICT

CRAWFORD 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
OCTOBER 23, 2018**