



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Osgood Area Joint Ambulance District  
Darke County  
Osgood, Ohio 45351

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Osgood Area Joint Ambulance District, Darke County, (the Ambulance 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 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, 2021 and 2020.

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. Ohio Revised Code Section 117.38 requires entities to file their annual financial information in the HINKLE system within 60 days after the close of the fiscal year. For 2021, the Ambulance District did not file complete financial statements, including the required notes to the financial statements, until August 2, 2022, which is after the sixty day filing deadline. The Ambulance District should implement procedures to ensure that the annual financial report is filed on the Hinkle System in a timely manner and that all filings include the required notes to the basic financial statements.
2. The Ambulance District did not have a records retention schedule/policy as required by Ohio Rev. Code § 149.43(B)(2). Ohio Rev. Code § 149.43(B)(2) requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The Ambulance District should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to do so could result in a violation of Sunshine laws.
3. General Fund disbursements of \$39,950 exceeded appropriations of \$38,700 for the year ended December 31, 2021. Ohio Rev. Code § 5705.41(B) states no subdivision or taxing unit is to expend money unless it has been appropriated. Because appropriations authorize spending, expending more money than appropriated potentially allows for deficit spending. The Ambulance District

should amend appropriations if necessary, or reduced spending so that disbursements do not exceed appropriations.

4. The District did not integrate budgetary amounts into the accounting system. The failure to integrate budgetary amounts into the accounting system inhibits the ability to monitor budget versus actual spending. The budgeted receipts and appropriations should be integrated into the accounting system.

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

1. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Ambulance District did not file their financial information in the Hinkle System within 60 days after close of the fiscal year. This issue will be repeated as observation #1 above for the fiscal year ended December 31, 2021.
2. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Ambulance District did not have a records retention policy or schedule as required by Ohio Rev. Code § 149.43(B)(2). This issue will be repeated as observation #2 above for the years ended December 31, 2021 and 2020.
3. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Ambulance District fiscal officer did not complete the required fiscal integrity training. This issue will not be repeated for the years ended December 31, 2021 and 2020.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 20, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**OSGOOD AREA 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 10/4/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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