



**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2021-2020

OHIO AUDITOR OF STATE KEITH FABER



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

Upper Scioto Valley Ambulance District
Hardin County
P.O. Box 83
Alger, Ohio 45812

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Upper Scioto Valley Ambulance District, Hardin County, (the 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 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, 2021 and 2020.

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 § 117.38** states, in part, each public office shall file a financial report with the auditor of state within sixty days after the close of the fiscal year. The District filed its 2020 financial report on January 27, 2021, however the filing did not include notes to the financial statements. The complete financial report was filed on June 2, 2022. The District should implement a control or procedure, such as a reminder system, to ensure a complete financial report is filed timely each year.
2. **Ohio Rev. Code § 149.43(E)(2)** states, in part, a public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook. The District did not include a copy of public records policy in the District's manual. The District should include a copy of the public records policy in the District's manual.

Current Status of Matters Reported in our Prior Engagement

The prior basic engagement reported that the District did not have a records retention policy as required by **Ohio Rev. Code § 149.43(B)(2)** and did not have a public records policy as required by **Ohio Rev. Code § 149.43(E)(2)**. The District adopted a records retention schedule and a public records policy. Also the prior basic engagement reported that the District did not have a representative from the Village of McGuffey on its Board as required by the **Upper Scioto Valley Ambulance District Articles of Association, Section 6**. The District appointed a representative from the Village of McGuffey for the 2021 and 2020 engagement period.



Keith Faber
Auditor of State
Columbus, Ohio

July 19, 2022

OHIO AUDITOR OF STATE KEITH FABER



UPPER SCIOTO VALLEY AMBULANCE DISTRICT

HARDIN 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 8/2/2022

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