



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Osgood Area Joint Ambulance District  
Darke County  
PO Box 101  
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 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 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, 2023 and 2022.

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 Section 117.38** requires entities to file their annual financial report with the Auditor of State within 60 days after the close of the fiscal year. The District did not file the 2023 annual financial report until March 14, 2024, which was after the sixty day filing deadline. The District should implement procedures to ensure that the annual financial report is filed in a timely manner. Failure to file the annual report timely could result in fines/penalties against the District and/or the District being declared unauditible. This matter was also reported in the prior basic audit.
2. **Ohio Rev. Code § 149.43(B)(2)** requires a public office or the person responsible for public records to 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 District did not have a records retention schedule/policy. The 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 establish and follow a records retention schedule/policy could result in public records being disposed of prematurely. This matter was also reported in the prior basic audit.
3. 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. This matter was also reported in the prior basic audit.

**Current Year Observations (Continued)**

4. **Ohio Rev. Code § 149.43(E)(2)** requires a public office must create and post in a conspicuous place in the public office and all locations where the public office has branch offices a poster describing its public records policy. The District did not display its Public Records Policy at the District's shared space/location. The District should publicly display their Public Records Policy to verify citizens are aware of the requirements. Failure to do so could result in a violation of the Ohio Sunshine Laws.
5. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The District did not notify the general public or news media of when and where the District's public meetings were held during the engagement period. The District should inform the general public and news media through public notices of when and where the District's public meetings will be held. Failure to do so could result in a violation of the Ohio Sunshine Laws.

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

1. In addition to the matters reported in items 1, 2 and 3, our prior basic audit for the years ended December 31, 2021 and 2020 noted the District's disbursements exceeded appropriations for the year ended December 31, 2021. The District's 2023 and 2022 disbursements did not exceed 2023 and 2022 appropriations.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 4, 2024

# 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 9/17/2024**

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