



OHIO AUDITOR OF STATE
KEITH FABER



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Blanchard Dunkirk Washington Joint Ambulance District
Hardin County
P.O. Box 95
Dunkirk, OH 45836

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Blanchard Dunkirk Washington Joint Ambulance District, Hardin County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 § 149.43(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The District did not formally approve a records retention policy. The District should adopt a records retention policy and post it in a location that is available to the public.
2. **Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The District did not formally approve a public records policy. The District should adopt a public records policy and post it in a location that is available to the public.

3. Approval of Adjustments to Billing Runs

Non-cash adjustments to accounts were approved and billed by the third party billing company used by the District. An adjustment report was then provided by the billing company to the Clerk for review. There was no evidence that the adjustment report was presented to the Board for review and approval.

Current Year Observations (Continued)

To reduce of the risk of errors and/or irregularities, the adjustment report provided by the billing company should be presented to the Board for review and approval.

Current Status of Matters Reported in our Prior Engagement

There were no matters reported in the prior basic engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

May 4, 2020

OHIO AUDITOR OF STATE
KEITH FABER



HARDIN BLANCHARD DUNKIRK WASHINGTON JOINT AMBULANCE DISTRICT

HARDIN 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
MAY 26, 2020**