



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

B & M Joint Ambulance District
Carroll County
230 South Reed Avenue
Malvern, OH 44644

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the B & M Joint Ambulance District, Carroll County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. The District failed to require its Public Records Custodian to provide written acknowledgement of receipt of the public records policy as required by Rev. Code § 149.43(E)(2). This may result in the District not accurately applying the policy as required.
2. The District did not have a poster describing their Public Records Policy displayed conspicuously in District Office as required by Ohio Rev. Code § 149.43(E)(2). This may result in the public not being aware of the District's Public Records Policy.
3. The B&M Joint Ambulance District did not have an established and reasonable method of notifying the general public and news media of when and where meetings were held during the 2019 and 2020 years as required by Ohio Rev. Code § 121.22(F).
4. With regards to the former Fiscal Officer, no documentation of any training attended during the appointment term could be located. Additionally, training information was not entered into the Fiscal Integrity Portal maintained on the Auditor of State's website during the 2019 or 2020 years. Performance of the Fiscal Officer's duties could be impaired if adequate training is not taken and documentation of that training should maintained.

Current Status of Matters Reported in our Prior Engagement

Annual reports filed in the HINKLE System in the prior Agreed Upon Procedures engagement for the years ended December 31, 2018 and 2017 were filed after the due date for the year ended December 31, 2018. However, filings to the HINKLE System for the current basic audit examination for the years ended December 31, 2020 and 2019 were filed before the due date as required.



Keith Faber
Auditor of State
Columbus, Ohio

October 5, 2021

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B & M JOINT AMBULANCE DISTRICT

CARROLL 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 11/4/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov