



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Bascom Joint Ambulance District  
Seneca County  
5450 West Tiffin Street  
Bascom, Ohio 44809

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Bascom Joint Ambulance District, Seneca County, Ohio (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 issue to report.

## Current Year Observation

We noted the District has established a public records policy and the District's Fiscal Officer is the records custodian. **Ohio Rev. Code §149.43(E)(2)** requires the records custodian to acknowledge receipt of a copy of the public office's public records policy. However, no acknowledgment receipt was found indicating the records custodian received the public records policy. This could result in records requests not being fulfilled in accordance with Ohio law. The District shall obtain written evidence from the records custodian that the public records policy was received.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

October 6, 2021

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**BASCOM JOINT AMBULANCE DISTRICT**

**SENECA 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 10/19/2021**

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)