



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

## BASIC AUDIT REPORT

B.M.R.T. Ambulance District  
Logan County  
PO Box 564  
615 North Center Street  
Belle Center, Ohio 43310

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.R.T. Ambulance District, Logan 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. We noted the District filed its complete 2021 annual financial report on May 23, 2022, which was after the March 1, 2022 due date. The District originally filed timely on March 1, 2022; however, the filing was incomplete. **Ohio Rev. Code § 117.38** states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The auditor of state may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The District should establish and implement procedures to verify the complete annual reports are filed timely with the Auditor of State to help avoid penalties and fees. Our prior basic audit also reported this compliance issue.
2. We noted the District did not have an approved public records policy. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours.

**Current Year Observations (continued)**

However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)**, the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

**Ohio Rev. Code § 149.43(E)(2)** further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The District should establish and approve a public records policy. The policy shall be distributed to the records custodian/manager and the District should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the District's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

Pursuant to **Ohio Rev. Code § 109.43(E)(2)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act. Our prior basic audit also reported this compliance issue.

3. We noted the District does not have an approved/adopted records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely. The District should implement procedures to provide that appropriate policies/schedules are approved to help avoid issues with public records requests. The District should also have the records retention schedule at a location readily available to the public. Our prior basic audit also reported this compliance issue.
4. We noted the state withholding remittances were paid on January 30, 2022 and were due on January 15, 2022. We also noted the OPERS retirement withholding remittances were paid on January 31, 2022 and were due on January 30, 2022. The District should establish and implement procedures to verify withholding remittances are paid timely to avoid unnecessary penalties and fees. Our prior basic audit also reported this observation.
5. We noted the District posted a property tax receipt as intergovernmental revenue rather than property tax revenue in 2020. To improve financial reporting, the Fiscal Officer should review revenue posting classifications and verify amounts are accurately reported. Our prior basic audit also reported this observation.

**Current Year Observations (continued)**

6. We noted the District's bank reconciliation did not balance as of December 31, 2021 due to various posting errors, including a certificate of deposit being overstated by \$6.45 due to interest recorded that was not received until January 2022. Subsequent to our audit period, in May 2022, the District identified the posting errors and made an adjusting entry of \$923 to reconcile. The monthly bank reconciliation serves as a basic control to verify accuracy and completeness of the District's recording of receipts and expenditures. Failure to maintain accurate monthly bank reconciliations increases the possibility the District would not promptly detect errors or funds being altered, lost, or stolen. In addition, the District should obtain bank balances for certificates of deposit and verify the proper amounts are included in the fund cash balances to properly report and reconcile cash balances. Our prior basic audit also reported this observation.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 15, 2022

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**B.M.R.T. AMBULANCE DISTRICT**

**LOGAN 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 8/25/2022**

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](http://www.ohioauditor.gov)