



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Tri Village Joint Ambulance District
Darke County
320 North Main Street
PO Box 247
New Madison, Ohio 45346

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Tri Village Joint Ambulance District, Darke County, (the Ambulance 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 Ambulance District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Ambulance District's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Ambulance 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 Ambulance District did not have its Public Records Policy displayed in the District office. Ohio Rev. Code § 149.43(E)(2) requires that a public office must also create and post in a conspicuous place in the public office and in all locations where the public office has branch offices a poster describing its public records policy. The Ambulance District should create a poster describing its Public Records Policy and display/post it in a conspicuous place in the public office and in all locations where the Ambulance District has branch offices. Failure to do so could result in the violation of Sunshine Laws.
2. General Fund disbursements of \$534,360 exceeded appropriations of \$467,080 for the year ended December 31, 2021. Ohio Rev. Code § 5705.41(B) states no subdivision or taxing unit is to expend money unless it has been appropriated. Because appropriations authorize spending, expending more money than appropriated potentially allows for deficit spending. The Ambulance District should amend appropriations if necessary, or reduced spending so that disbursements do not exceed appropriations.
3. The Ambulance 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.

4. Ohio Rev. Code § 117.38 states entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. For the year ended December 31, 2021, the Ambulance District filed their financial report on March 30, 2022 (with a due date of March 1, 2022). Failure to file a complete annual financial report in a timely manner may result in the Ambulance District not being eligible for reduced audit procedures in the future, such as a basic audit or agreed upon procedures.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Ambulance District did not file their financial information in the Hinkle System within 60 days after close of the fiscal year. This issue will be repeated as current year observation #4 above for years ended December 31, 2021 and 2020.
2. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Ambulance District did not have public records policy displayed in the District office as required by Ohio Rev. Code § 149.43(E)(2). This issue will be repeated as current year observation #1 above for the years ended December 31, 2021 and 2020.
3. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Ambulance District had General Fund expenditures that exceed appropriations. This issue will be repeated as current year observation #2 above for the years ended December 31, 2021 and 2020.
4. Our prior basic audit report for the years ended December 31, 2019 and 2018 noted the Ambulance District did not integrate budgetary amounts into the accounting system. This issue will be repeated as current year observation #3 above for the years ended December 31, 2021 and 2020.



Keith Faber
Auditor of State
Columbus, Ohio

October 6, 2022

OHIO AUDITOR OF STATE KEITH FABER



TRI VILLAGE 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 10/25/2022

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This report is a matter of public record and is available online at
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