



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Southern Mercer County Joint Ambulance District  
Mercer County  
436 Western Avenue  
St. Henry, Ohio 45833

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Southern Mercer County Joint Ambulance District, Mercer County, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issues to report.

### Current Year Observations

1. We noted that the District did not have a records retention schedule. **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 lack of a records retention schedule could result in the District maintaining unnecessary records or the premature disposal of records. The District should adopt a records retention schedule and post it in a location that is available to the public.
2. We noted that the District did not have a public records policy. **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 public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records and shall require that employee to acknowledge receipt of the copy of the public records policy. The lack of a public records policy may result in records requests not being fulfilled in accordance with Ohio law. The District should adopt a public records policy and follow the related requirements of the Ohio Revised Code.

**Current Year Observations (Continued)**

3. We noted that the District did not withhold Ohio Public Employees Retirement System (OPERS) contributions from the wages earned by employees of the District, but instead withheld Social Security contributions. The District did provide evidence that it had obtained input from OPERS to support this decision. **Ohio Rev. Code § 145.036**, requires, on or before the last day of January of each year, each public employer shall transmit to the public employees retirement system a list of all individuals providing personal services who at any time during the preceding calendar year received compensation from the employer for which no contributions were deducted under section 145.47 of the Revised Code because the employer classified the individual as an independent contractor or another classification other than public employee or any other reason. The list shall contain the name of the individual and any other information required by the system.

If there is doubt at the time the list is compiled or at any other time regarding whether an individual providing personal services to a public employer is a public employee, the employer shall make a written request to the public employees retirement board for a determination of whether the individual is a public employee for the purposes of this chapter. On receipt of the request, the board shall determine whether the individual is a public employee with regard to the services in question. If the board determines that the individual is not a public employee, for the purposes of this chapter the individual shall be considered an independent contractor with regard to the services in question.

The board's determination is final.

The District should provide the necessary information to OPERS to determine eligibility for its employees.

This matter will be referred to the Ohio Public Employees Retirement System.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**SOUTHERN MERCER COUNTY JOINT AMBULANCE DISTRICT**

**MERCER 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 7/11/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)