



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

Arcanum Joint Ambulance District
Darke County
P.O. Box 177
Arcanum Ohio, 45304

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Arcanum 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 does not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2). **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. However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)(i)**, 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. Regarding this, the term "commercial" is to be 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. The Ambulance District should adopt a public records policy.
2. The Ambulance District did not have a 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. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

Current Year Observations (Continued)

The Ambulance District should implement procedures to ensure that appropriate records retention schedules/policies are properly established and adopted/approved. Failure to do so could result in a violation of Sunshine laws.

Current Status of Matters Reported in our Prior Engagement

In addition to the public records policy and records retention schedule/policy reported in items 1 and 2 above, our prior basic audit for the years ended December 31, 2019 and 2018 noted that the annual report for the year ended December 31, 2018 was filed late. This matter was corrected for the years ended December 31, 2021 and 2020 was and will not be repeated.



Keith Faber
Auditor of State
Columbus, Ohio

August 12, 2022

OHIO AUDITOR OF STATE KEITH FABER



ARCANUM 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 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