



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Ansonia Area Joint Ambulance District
Darke County
PO Box 736
Ansonia, Ohio 45303

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ansonia Area Joint Ambulance District, Darke County, (the Ambulance 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 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, 2022 and 2021.

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. We noted the Ambulance District did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** provides that 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 public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Ambulance District should appropriately establish and approve/adopt a records retention schedule/policy and have the 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.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted the Ambulance District did not have a records retention schedule/policy as required by Ohio Rev. Code § 149.43(B)(2). This issue will be repeated as observation #1 above for the years ended December 31, 2022 and 2021.

2. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that contrary to Ohio Rev. Code § 5705.39, General Fund appropriations exceeded estimated resources. This issue will not be repeated for the years ended December 31, 2022 and 2021.



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2023

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ANSONIA AREA 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 7/13/2023

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