



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE

## KEITH FABER



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Bloom-Scipio Joint Ambulance District  
Seneca County  
397 North Township Road 91  
Tiffin, Ohio 44883

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Bloom-Scipio Joint Ambulance District, Seneca County, Ohio (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 Ohio income taxes were not withheld from the Fiscal Officer's wages throughout the audit period. Ohio Rev. Code §5747.06 provides in part, every employer maintaining an office or transacting business within this state and making payment of any compensation to an employee who is a taxpayer shall deduct and withhold from such compensation for each payroll period an income tax unless the cash remuneration paid for the employee service is three hundred dollars or less. The Fiscal Officer's annual salary of \$2,500 in both 2018 and 2019 exceeded the \$300 exception noted above. Failure to properly withhold State income taxes can lead to noncompliance with Ohio laws. The District should ensure State income taxes are properly withheld and remitted for all employees earning over \$300 a year. This matter will be referred to the Ohio Department of Taxation for whatever action they deem necessary.
2. We noted the Fiscal Officer paid into social security rather than Ohio Public Employees Retirement System (OPERS), as required by Ohio Rev. Code §145.03(A), and no exemption as allowed by Ohio Rev. Code §145.034 was filed for 2018 and 2019. Failure to properly pay into OPERS rather than social security can lead to noncompliance with Ohio laws. The District should ensure retirement amounts are properly withheld and remitted for public employees unless an exemption has been filed and approved by the State of Ohio. This matter will be referred to OPERS for whatever action they deem necessary.
3. We noted that the District has not adopted a public records policy. Ohio Rev. Code § 149.43 (E)(2) requires all public offices to adopt a public records policy. 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 Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Open Records Laws when handling public records requests. The District should adopt a public records policy that is modeled after the example published by the Ohio Attorney General.

4. We noted the District does not have an adopted records retention schedule policy. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also “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 could result in public records being disposed of prematurely. The District should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.



Keith Faber  
Auditor of State

Columbus, Ohio

June 12, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**BLOOM SCIPIO JOINT AMBULANCE DISTRICT**

**SENECA COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 30, 2020**