



OHIO AUDITOR OF STATE
KEITH FABER



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Perry Port Salem Ambulance District
Shelby County
P.O. Box 16
Port Jefferson, Ohio 45360

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Perry Port Salem Ambulance District, Shelby County, (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 and Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code Section 117.38** states that each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with auditor of state within sixty days after the close of the fiscal year.

The District filed its 2018 annual financial report with the auditor of state on November 21, 2019, which is beyond the sixty day deadline as stated in the above code section.

The District should file a complete annual financial report within sixty days of year-end.

2. Beginning in 2015, the State required all governmental entities to sign up to receive all State revenue via electronic funds transfer (EFT). The District did not complete and file the EFT authorization form with the State in a timely manner, which led to no homestead and rollback receipts received by the District in 2015. The District completed and filed the applicable authorization form in February 2016; however, one of the 2015 homestead and rollback distributions in the net amount of \$2,782 has not yet been received by the District.

The District should continue to follow-up with the State until the remaining 2015 homestead and rollback receipt is received. Failure to do so could result in revenue that is due to the District, but not received.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement
(Continued)**

3. The District was issued payments totaling \$3,272 and \$10,178 during 2019 and 2018, respectively, for a State grant. Although the payments were issued to the District, the grant was actually for the private company that the District contracts with, Perry Port Salem Ambulance Service, Inc. The funds were not deposited or recorded by the District; however, because the check was issued to the District, the revenue should have been deposited and recorded by the District and then passed on to Perry Port Salem Ambulance Service, Inc. via a check.

Failure to deposit and record revenue that is in the name of the District could lead to lack of accountability for the revenue that is paid to the District.

If the District's information is continued to be used to apply for grants, the applicable grant revenue should be accounted for by the District and then passed on to the Perry Port Salem Ambulance Service, Inc.

4. Property tax receipts were incorrectly posted to the revenue ledger at the net amount rather than the gross amount.

Failure to report these receipts at the gross amount, along with the related fees, could lead to understated revenues and expenditures.

The District should record property tax receipts at the gross amount.

5. Budgetary data (estimated revenue and appropriations) was not integrated into the manual accounting system.

Failure to integrate budgetary data into the manual accounting system could lead to an inability to monitor actual results against the budget.

The District should include estimated receipts and approved appropriation amounts in the revenue ledger and appropriations ledger, respectively.

6. **Ohio Rev. Code Section 149.43(E)(2)** states 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. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. 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. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook."

There was no evidence that a formal public records policy had been adopted by the District.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement
(Continued)**

The District should adopt a public records policy and post it in accordance with the requirements shown above. The District can refer to the model policy on the Attorney General's website.

7. **Ohio Rev. Code Section 149.43(B)(2)** states, in part, that a public office "shall have available a copy of its current records retention schedule at a location readily available to the public."

There was no evidence that a formal records retention policy had been adopted by the District.

The District should adopt a formal records retention policy and make it available to the public.

Issues 1-5 above were also identified as part of the prior basic audit procedures.



Keith Faber
Auditor of State
Columbus, Ohio

June 11, 2020

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OHIO AUDITOR OF STATE KEITH FABER



PERRY PORT SALEM AMBULANCE DISTRICT

SHELBY 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 25, 2020**