



Dave Yost • Auditor of State



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Mineral Sandy Joint Ambulance District
Tuscarawas County
P.O. Box 454
Mineral City, Ohio 44656

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Mineral Sandy Joint Ambulance District, Tuscarawas County, Ohio (the District), for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2014 and 2013.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observation

We noted the District entered into a debt agreement for \$83,175 for the purpose of an ambulance. The financial institution paid the vendor directly on-behalf of the District. The Fiscal Officer did not post the debt proceeds and the capital outlay expenditure to its financial records.

As a result, receipts and disbursements were understated on the District's financial records and financial statements for 2014.

We recommend the Fiscal Officer record all debt proceeds and the corresponding expenditures to the District's financial records.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio

August 4, 2015

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MINERAL SANDY JOINT AMBULANCE DISTRICT

TUSCARAWAS 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
AUGUST 18, 2015**