



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## BASIC AUDIT REPORT

B&M Joint Ambulance District  
Carroll County  
203 S. Reed Avenue  
Malvern, Ohio 44644

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the B&M Ambulance District, Carroll County, (the District) for the years ended December 31, 2024 and December 31, 2023.

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, 2024 and December 31, 2023.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### Current Year Observations

1. **Ohio Rev. Code § 117.38(B)** - The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year.

The financial information for the year ended December 31, 2023, was filed in the Hinkle System on March 11, 2024, which was after the deadline of February 29, 2024.

2. **Ohio Rev. Code § 121.22(F)** - requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

The District did not notify the public or news media about the October 16, 2024, special meeting. The special meeting was not considered an emergency.

### Current Status of Matters Reported in our Prior Engagement

1. The District failed to require its Public Records Custodian to provide written acknowledgement of receipt of the public records policy as required by Ohio Rev. Code § 149.43(E)(2). This may result

in the District not accurately applying the policy as required. This observation has been corrected for 2024 and 2023.

2. The District did not have a poster describing their Public Records Policy displayed conspicuously in the District Office as required by Ohio Rev. Code § 149.43(E)(2). This may result in the public not being aware of the District's Public Records Policy. This observation has been corrected for 2024 and 2023.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

August 21, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**B & M JOINT AMBULANCE DISTRICT**

**CARROLL 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 9/4/2025**

65 East State 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](http://www.ohioauditor.gov)