



**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001-2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Northwest Fire and Ambulance District
Preble County
135 North Washington Street
New Paris, Ohio 45347

To the Board of Trustees:

We have audited the accompanying financial statements of Northwest Fire and Ambulance District, Preble County, Ohio (the District), as of and for the years ended December 31, 2001 and 2000. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as described in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Ambulance service billings reported in the General Fund are processed by a service organization that is independent of the District. The service organization did not provide us with evidence we requested regarding the design or proper operation of its internal controls relative to the processing of the District's ambulance service billing transactions. We were unable to perform procedures to satisfy ourselves as to the proper processing of ambulance service billing receipts. Those receipts represent 37.1% and 24.7% of General Fund receipts for 2001 and 2000, respectively.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding ambulance service billing receipts of the General Fund, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the District, as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2002, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 12, 2002

**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

Cash Receipts:	
Local Taxes	\$109,453
Intergovernmental	16,147
Charges for Services	77,264
Earnings on Investments	3,771
Miscellaneous	<u>1,424</u>
 Total Cash Receipts	 <u>208,059</u>
Cash Disbursements:	
Current:	
Security of Persons and Property	112,109
General Government	27,648
Debt Service:	
Redemption of Principal	242,250
Interest	<u>17,780</u>
 Total Cash Disbursements	 <u>399,787</u>
 Total Receipts Over/(Under) Disbursements	 <u>(191,728)</u>
Other Financing Receipts:	
Proceeds from Sale of Public Debt:	
Sale of Notes	<u>160,402</u>
 Total Other Financing Receipts/(Disbursements)	 <u>160,402</u>
 Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	 (31,326)
 Fund Cash Balances, January 1	 <u>131,361</u>
 Fund Cash Balances, December 31	 <u><u>\$100,035</u></u>

The notes to the financial statements are an integral part of this statement.

**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Governmental Fund Types		Totals (Memorandum Only)
	General	Capital Projects	
Cash Receipts:			
Local Taxes	\$107,896	\$0	\$107,896
Intergovernmental	25,334		25,334
Charges for Services	46,134		46,134
Earnings on Investments	4,715		4,715
Miscellaneous	2,346		2,346
	<u>186,425</u>	<u>0</u>	<u>186,425</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	85,516		85,516
General Government	42,135		42,135
Debt Service:			
Redemption of Principal	300,000		300,000
Interest	17,250		17,250
Capital Outlay	76,693	63,729	140,422
	<u>521,594</u>	<u>63,729</u>	<u>585,323</u>
Total Cash Disbursements			
Total Receipts (Under) Disbursements	<u>(335,169)</u>	<u>(63,729)</u>	<u>(398,898)</u>
Other Financing Receipts:			
Proceeds from Sale of Public Debt:			
Sale of Notes	242,250		242,250
	<u>242,250</u>	<u>0</u>	<u>242,250</u>
Total Other Financing Receipts			
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements	(92,919)	(63,729)	(156,648)
Fund Cash Balances, January 1	<u>224,280</u>	<u>63,729</u>	<u>288,009</u>
Fund Cash Balances, December 31	<u>\$131,361</u>	<u>\$0</u>	<u>\$131,361</u>

The notes to the financial statements are an integral part of this statement.

**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Northwest Fire and Ambulance District, Preble County, Ohio (the District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by an appointed five-member Board of Trustees. The District provides fire protection and rescue services within the District and by contract to areas outside the District.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Deposits

Interest earned is recognized and recorded when received.

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Capital Projects Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The District had the following Capital Project Fund:

Capital Equipment Fund

This fund received monies from the sale of notes to construct a new fire house.

**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The District did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN POOLED CASH AND DEPOSITS

The District maintains a cash and deposits pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and deposits at December 31 follows:

	2001	2000
Demand deposits	\$18,488	\$131,361
Money market savings	81,547	
Total deposits	\$100,035	\$131,361

Deposits are insured by the Federal Depository Insurance Corporation. Amounts exceeding \$100,000 were uncollateralized during parts of 2000 and 2001, contrary to Ohio law.

Contrary to Chapter 135, Ohio Revised Code, deposits ranging in amounts from \$18,607 to \$154,065 were not insured or collateralized during 2000 and 2001.

**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$120,340</u>	<u>\$368,461</u>	<u>\$248,121</u>
2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$176,521</u>	<u>\$399,787</u>	<u>(\$223,266)</u>
2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$131,367</u>	<u>\$428,675</u>	<u>\$297,309</u>
2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$320,599	\$521,594	(\$200,995)
Capital Projects	0	63,729	(63,729)
Total	<u>\$320,599</u>	<u>\$585,323</u>	<u>(\$264,724)</u>

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General fund by \$223,267 for the year ended December 31, 2000 and by \$200,995 for the year ended December 31, 2001. Budgetary expenditures exceeded appropriation authority in the Capital Projects fund by \$63,729 for the year ended December 31, 2000.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
General Obligation Bond Anticipation Note	\$160,402	5.5%

The general obligation bond anticipation note was originally issued on September 30, 1999 for \$300,000. The proceeds were used for the construction of a fire and emergency medical services building. The note is retired annually with proceeds of a new short-term note of a lesser amount and District resources. The current note was issued on November 20, 2001. No bonds were issued.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Bond Anticipation Note
2002	\$169,224

6. RETIREMENT SYSTEMS

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000, through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000, through December 31, 2000. The District has paid all contributions required through December 31, 2001.

7. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Northwest Fire and Ambulance District
Preble County
135 North Washington Street
New Paris, Ohio 45347

To the Board of Trustees:

We have audited the accompanying financial statements of Northwest Fire and Ambulance District, Preble County, Ohio (the District), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 12, 2002, which was qualified since certain information related to ambulance service billings were not available to be audited. Except for this matter, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings as items 2001-30368-001, 2001-30368-002, and 2001-30368-003. We also noted immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated June 12, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reports and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2001-30368-003, 2001-30368-004, and 2001-30368-005.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 2001-30368-004 to be a material weakness.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated June 12, 2002.

This report is intended solely for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 12, 2002

**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2001-30368-001

Material Noncompliance

Ohio Rev. Code, Section 5705.41(B), states no taxing authority shall make any expenditures of money unless it has been appropriated.

The District had expenditures that exceeded appropriations in the General Fund by \$200,995 and Capital Projects fund by \$63,729 for 2000 and the General Fund by \$223,267 for 2001.

Failure to properly monitor appropriations and expenditures could result in overspending funds and negative cash fund balances.

We recommend that the District take steps to ensure appropriations are being properly monitored and recorded in the ledgers. No expenditures should be made unless there are sufficient appropriations to cover the expenditures.

FINDING NUMBER 2001-30368-002

Material Noncompliance

Ohio Rev. Code, Section 135.18, requires that the treasurer of a political subdivision must require a depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities.

The District's deposits at Eaton National Bank were not adequately covered by collateral for twelve months in 2000 and eight months in 2001. Amounts exceeding coverage range in amounts from \$18,607 to \$154,065.

Failure to adequately collateralize deposits could lead to a loss of deposits in the event of bank failure.

The District should implement procedures to verify that depository balances are adequately secured by eligible collateral at all times. We recommend that the District obtain collateral statements from applicable depositories quarterly.

FINDING NUMBER 2001-30368-003

Material Noncompliance and Reportable Condition

Ohio Rev. Code, Section 5705.41(D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

FINDING NUMBER 2001-30368-003
(Continued)

This Section also provides for two exceptions to the above requirements:

- A. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
- B. If the amount involved is less than \$1,000, the Clerk may authorize payment through a Then and Now Certificate without affirmation of the Board, if such expenditure is otherwise valid.

The District did not properly certify the availability of funds for purchase commitments for 42.5% of expenditures tested. The District did not utilize Then and Now Certificates. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Effort should be made by the District to properly utilize the encumbrance method of accounting by certifying the availability funds on properly approved purchase orders. We recommend the District obtain approved purchase orders, which contain the Clerk's certification indicated by a signature that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

FINDING NUMBER 2001-30368-004

Material Weakness

The District has delegated ambulance service billing processing, which is a significant accounting function, to a third-party administrator. The District has not established procedures to determine whether the service organization has sufficient controls in place and operating effectively to reduce the risk that ambulance service billing has not been completely and accurately processed in accordance with the service contract.

We recommend the District implement procedures to assure the completeness and accuracy of ambulance service billing processed by their third-party administrator. Statement of Auditing Standards (SAS) No. 70 as amended, prescribes standards for reporting on the processing of transactions by service organizations. An unqualified Tier II "Report on Policies and Procedures Placed in Operation and Tests of Operating Effectiveness" in accordance with SAS No. 70, should provide the District with an appropriate level of assurance that ambulance service billing is being processed in conformance with the contract.

We recommend the District specify in their contract with the third-party administrator that an annual Tier II SAS 70 audit report be performed. The District should be provided a copy of the SAS 70 report timely and should review the report's content. A SAS 70 audit report should be conducted in accordance with American Institute of Certified Public Accountants' (AICPA) standards by a firm registered and considered in "good standing" with the Accountancy Board of the respective State. If the third-party administrator refuses to provide you with a Tier II SAS 70 report, we recommend you only contract with a third-party administrator that will provide such a report.

FINDING NUMBER 2001-30368-005

Reportable Condition

The financial report of the District was not properly prepared. The following items were noted during our audit:

- The money market account was not carried on the books and was not recorded properly on the financial statements.
- Capital Project expenditures and fund balances were not included in the 2000 financial report.
- Debt activity was not properly accounted for.
- The statements did not foot.
- Line item classifications were used incorrectly.
- Interest earned on the money market account was not included.

The Clerk's reconciliations within the report were incorrect:

- Errors were made in recording the depository balance and the book balance.
- Outstanding checks were incorrect.
- The reconciliation did not tie to the financial statements.

To maintain continuing accountability and to strengthen internal accounting controls, officials should periodically review the records to determine accuracy and to assure themselves the proper procedures are followed by the fiscal officer. For each regular Board meeting, the Clerk should provide Trustees with detailed budget and actual financial statements, lists of investments, cash balances, checks paid, and bank reconciliations. These periodic reviews should be noted in the minutes and documents should be reviewed and initialed by the reviewer.

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**NORTHWEST FIRE AND AMBULANCE DISTRICT
PREBLE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-30368-001	Revised Code 135.18, security for public monies.	No	Not corrected - reissued as Finding No. 2001-30368-002.
1999-30368-002	Revised Code 5705.41 (D), failure to certify funds.	No	Not corrected - reissued as Finding No. 2001-30368-003.
1999-30368-003	Control procedures over ambulance billings.	No	Not corrected - reissued as Finding No. 2001-30368-004.



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NORTHWEST FIRE AND AMBULANCE DISTRICT

PREBLE 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
JULY 18, 2002**