



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Miami Southwest Joint Ambulance District  
Miami County  
5695 East Casstown-Clark Road  
Casstown, Ohio 45312

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Miami Southwest Ambulance District (the District) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2011 and 2010, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

### Cash

1. We tested the mathematical accuracy of the December 31, 2011 and December 31, 2010 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2010 beginning balances recorded in the Financial Report to the December 31, 2009 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2011 and 2010 fund cash balances reported in the Financial Report. The amounts agreed
4. We confirmed the December 31, 2011 bank account balance with the District's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2011 bank reconciliation without exception.
5. We selected the only reconciling debit (outstanding check) from the December 31, 2011 bank reconciliation:
  - a. We were unable to trace the debit to the subsequent January and February bank statements as the debit was still outstanding at February 28, 2012. (See Payroll Cash Disbursements section – item #2).
  - b. We traced the amounts and dates written to the check register, to determine the debit were dated prior to December 31. We noted no exceptions.

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### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2011 and one from 2010.
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Receipt Book Register. The amounts agreed.
  - b. We determined whether the receipt was allocated to the proper fund as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Receipt Book Register to determine whether it two real estate tax receipts for 2011 and 2010. We noted the Receipt Register Book included the proper number of tax settlement receipts for each year.
3. We selected all three receipts from the State Distribution Transaction Lists (DTL) from 2011 and all three from 2010.
  - a. We compared the amounts from the above report to the amount recorded in the Receipt Register Book. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Receipt Register Book and Financial Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances or any debt payment activity during 2011 or 2010.

### **Payroll Cash Disbursements**

1. We reviewed each quarterly payroll check for the only employee from 2011 and each quarterly payroll check for the only employee from 2010 from the Financial Report and:
  - a. We compared the salary recorded in the Financial Report to supporting documentation (legislatively approved salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the Financial Report. We found no exceptions.
  - c. We determined whether the account code to which the check was posted were reasonable based on the employees' duties as documented in the minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2011. We noted the following:

**Payroll Cash Disbursements**

<u>Withholding (plus employer share, where applicable)</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Due</u>	<u>Amount Paid</u>
Medicare	January 31, 2012	December 15, 2011	\$ 18.49	\$18.49
OPERS retirement	January 30, 2012	December 15, 2011	\$153.00	\$153.00

As noted above in the Cash section of this report, the Medicare check had not cleared the bank as of February 28, 2012.

**Non-Payroll Cash Disbursements**

1. From the Financial Report, we re-footed checks recorded as General Fund disbursements for security of persons and property, for 2011. We found no exceptions
2. We haphazardly selected ten disbursements from the Financial Report for the year ended December 31, 2011 and ten from the year ended 2010 and determined whether;
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Financial Report and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

**Compliance – Budgetary**

1. We compared the total estimated receipts from the Amended Official Certificate of Estimated Resources required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Financial Report for the years ended December 31, 2011 and 2010. The amounts agreed.
2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether the Trustees appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Financial Report for 2011 and 2010. The amounts on the appropriation resolution agreed to amounts in the financial report for 2010; however, in 2011, the amount on the appropriation resolution, of \$216,159.86 did not agree to the amount recorded in the Financial Report, of \$208,713.35.
4. Ohio Rev. Code Section 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the years ended December 31, 2011 and 2010. We noted no instances in which appropriations exceeded certified resources.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2011 and 2010 as approved by the Board. We noted no instances in which expenditures exceeded appropriations
6. We inquired of management and scanned the Financial Report to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the District did not establish these reserves.

**Officials' Response:**

Cash and Payroll Exception – We do not understand why it is our fault that a check did not clear the bank as quickly as you think it should have. We have no control over how quickly a check is cashed and clears the bank.

Compliance - Budgetary Exception – Clearly it was a typo. When I typed the report I just forgot to change the number; and when the appropriate number was put in there everything balanced. I asked to put the correct figure in the column and resubmit the information; but was told I could not do so. The area where the typo occurred was just to give to the Board Members information as to what was received and what was spent. Something we never had to do until the last audit.

**AOS Conclusion:**

Cash and Payroll Exception – AOS has to indicate whether or not the check has cleared the bank per the dates included in the agreed-upon procedures included with the letter of arrangement.

Compliance - Budgetary Exception – AOS noted the error in the review of the financial report and must report the error.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

July 3, 2012



# Dave Yost • Auditor of State

**MIAMI SOUTHWEST JOINT AMBULANCE DISTRICT**

**MIAMI 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 31, 2012**