



Dave Yost • Auditor of State



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B.M.R.T. Ambulance District
Logan County
PO Box 564
104 W. Buckeye Street
Belle Center, Ohio 43310

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the B.M.R.T. Ambulance District, Logan County, (the District) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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.

Current Year Observations

1. We noted the District's cash balance at December 31, 2015 was understated by \$185.78 due unrecorded interest on two certificates of deposit. The District should obtain bank balances on certificates and ensure the proper amounts are included in the fund cash balances to properly report and reconcile cash balances. Our prior audit also reported this observation.
2. We noted the District posted homestead and rollback state receipts as property taxes rather than intergovernmental revenues in 2014 and 2015. To improve financial reporting, the Fiscal Officer should review revenue posting classifications and ensure amounts are accurately reported.
3. We noted the District did not file its 2014 annual financial report with the Auditor of State until March 30, 2015. **Ohio Rev. Code §117.38** states each public office, other than a state agency, shall file a financial report for each fiscal year. 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. The District's 2014 report was due March 1, 2015. The Fiscal Officer should implement procedures to ensure the annual reports are filed timely with the Auditor of State to help avoid penalties and fees.

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

Dave Yost
Auditor of State

May 26, 2016

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BMRT REGIONAL AMBULANCE DISTRICT

LOGAN 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 7, 2016**