

***ANSONIA JOINT AMBULANCE DISTRICT***

**DARKE COUNTY, OHIO**

**AGREED UPON PROCEDURES**

**For the Years Ended December 31, 2018 and 2017**







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Board of Trustees  
Ansonia Joint Ambulance District  
PO Box 736  
Ansonia, Ohio 45303

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Ansonia Joint Ambulance District, Darke County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2017 through December 31, 2018. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ansonia Joint Ambulance District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

July 19, 2019

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**ANSONIA JOINT AMBULANCE DISTRICT**  
**DARKE COUNTY, OHIO**  
**Agreed Upon Procedures**  
**For the Years Ended December 31, 2018 and 2017**

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***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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

Ansonia Joint Ambulance District  
Darke County  
PO Box 736  
Ansonia, Ohio 45303

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Ansonia Joint Ambulance District (the District) and the Auditor of State, on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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 recalculated the December 31, 2018 and December 31, 2017 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2017 beginning fund balances recorded in the Checking Account Register to the December 31, 2016 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the Checking Account Register to the December 31, 2017 balances in the Checking Account Register. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2018 and 2017 fund cash balances reported in the Checking Account Register. The amounts agreed.
4. We confirmed the December 31, 2018 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, 2018 bank reconciliation without exception.

### **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 2018 and one from 2017:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Checking Account Register. The amounts agreed.
  - b. We inspected the Checking Account Register to confirm 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 inspected the Checking Account Register to confirm whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the Checking Account Register to determine whether it included two real estate tax receipts for 2018 and 2017. The Checking Account Register included the proper number of tax receipts for each year.
3. We selected a sample (agreed upon) of three (all) receipts from the State Distribution Transaction Lists (DTL) from 2018 and three (all) from 2017. We also selected a sample (agreed upon) of three (all) receipts from the County Auditor's DTLs from 2018 and three (all) from 2017.
  - a. We compared the amount from the above reports to the amount recorded in the Checking Account Register. During 2017, the District posted one Real Property Rollback and Homestead Receipt at the net amount of \$9,538 rather than the gross amount of \$9,613. All other amounts agreed. The District should implement a process to ensure that all real property rollback and homestead receipts are posted at the gross amount and that all associated fees are posted in the accounting records.
  - b. We inspected the Checking Account Register to determine that these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the Checking Account Register to determine 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, 2016.
2. We inquired of management and inspected the Checking Account Register for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. There were no new debt issuances, nor any debt payment activity during 2018 or 2017.



### Non-Payroll Cash Disbursements

1. From the Checking Account Register we re-footed checks recorded as General Fund disbursements for *security of persons and property*, for 2018. We found no exceptions.
2. We selected a sample (agreed upon) of 8 (all) disbursements from the Checking Account Register for the year ended December 31, 2018 and 10 from the year ended 2017 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 Checking Account Register 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 District's accounting records for the years ended December 31, 2018 and 2017. The District utilized a manual accounting system during 2018 and 2017 however, the District did not integrate budgeted receipts into its manual accounting system. The District should integrate approved estimated receipts into its manual system of accounting so that budget vs actual information can be monitored throughout the year. Failure to integrate estimated receipts in the revenue ledger did not allow the District to appropriately monitor budgeted versus actual information to determine the District's year to date performance.
2. We inspected the appropriation measures adopted for 2018 and 2017 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 District's accounting records for 2018 and 2017 however, the District did not integrate appropriations into its manual accounting system. The District should integrate approved appropriation information into its manual accounting system of accounting so that budget versus actual information can be monitored throughout the year. Failure to integrate appropriations in the expenditure ledger did not allow the District to appropriately monitor budgeted vs actual information to determine the District's year to date performance.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the years ended December 31, 2018 and 2017. We noted that appropriations for 2018 exceeded certified resources by \$1,905, contrary to Ohio Rev. Code Section 5705.39. The Trustees should not pass appropriations exceeding certified resources. Allowing this to occur could cause the District to incur fund balance deficits.

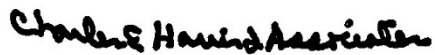
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2018 and 2017 as approved in the Appropriation resolution. We noted expenditures for 2018 exceeded total appropriations by \$2,304, contrary to Ohio Rev. Code Section 5705.41(B). The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary, and if resources are available.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We inspected the Checking Account Register for evidence of new restricted receipts requiring a new fund during December 31, 2018 and 2017. We also inquired of management regarding whether the District received new restricted receipts. We observed no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the District to establish a new fund.
7. For funds existing in prior years, we inspected the fund activity to determine whether the fund is still being used for the statutorily approved purpose and that all the required funds were established. All the required funds were established and no funds for which the statutorily approved purpose was no longer valid were included on the accounting records.
8. We inquired of management and inspected the Checking Account Register to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. The District did not establish these reserves.
9. We inspected the Checking Account Register for the years ended December 31, 2018 and 2017 for negative cash fund balances. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

#### **Other Compliance**

Ohio Rev. Code Section 117.38 requires districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. Financial information for 2018 was filed on time. Financial information for 2017 was filed on June 17, 2019 which was not within the allotted timeframe.

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

This report is to provide assistance in it's the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



**Charles E. Harris & Associates, Inc.**  
June 28, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**ANSONIA AREA JOINT AMBULANCE DISTRICT**

**DARKE 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 1, 2019**