

**South Central Ambulance District,
Ashtabula County**

Report on Agreed-upon Procedures

For the Years Ended December 31, 2009 and 2008



Canfield • Warren • Columbus

www.bodineperry.com



Dave Yost • Auditor of State

January 11, 2011

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 10, 2011. Thus, I am certifying this audit report for release under the signature of my predecessor.

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

DAVE YOST
Auditor of State

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Mary Taylor, CPA
Auditor of State

Board of Trustees
South Central Ambulance District
3100 U.S. Highway 6
Rome, Ohio 44085

We have reviewed the Report on Agreed-upon Procedures of the South Central Ambulance District, Ashtabula County, prepared by Bodine Perry, LLC, for the period January 1, 2008 through December 31, 2009. 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 South Central Ambulance District is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

December 29, 2010

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

September 2, 2010

Board of Trustees
South Central Ambulance District
Ashtabula County
3100 State Route 6
Rome, Ohio 44085

We have performed the procedures enumerated below, which the Board of Trustees and the management of South Central Ambulance District (the District) and the Auditor of State have specified, which were agreed to by the District, solely to assist the District in evaluating the receipts, disbursements, and balances recorded in their cash-basis accounting records of the District for the years ended December 31, 2009 and 2008. The District's management is responsible for the District's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in the 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.

Our procedures and findings are as follows:

Cash and Investments

1. We tested the mathematical accuracy of the December 31, 2009 and 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2008 beginning fund balances recorded in the Fund Status Report to the December 31, 2007 balances in the prior year documentation in the prior year audit working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 fund cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2009 and 2008 bank account balances with the District's financial institutions. We found no exceptions.

5. We selected five outstanding checks haphazardly from the December 31, 2009 and 2008 bank reconciliation:
 - a. We traced each check to the debit appearing in the subsequent January and February bank statements. We found no exceptions.
 - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.

6. We selected five deposits in transit haphazardly from the December 31, 2009 and 2008 bank reconciliation:
 - a. We traced each deposit to the credit appearing in the subsequent January or February bank statement. We found that there were no deposits in transit as of December 31, 2009 and 2008, hence, this procedure is considered not applicable.
 - b. We agreed these deposits' amounts to the Receipts Register. Each deposit in transit was recorded as a December receipt for the same amount recorded in the reconciliation. We found that there were no deposits in transit as of December 31, 2009 and 2008, hence, this procedure is considered not applicable.

7. We tested interbank account transfers occurring in December 31, 2009 and 2008 to determine if they were properly recorded in the accounting records and on each bank statement. We found that there were no interbank account transfers occurring in December 31, 2009 and 2008, hence, this procedure is considered not applicable.

8. We tested investments held at December 31, 2009 and 2008 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14, or 135.44. We found no exceptions. South Central has CD's and Money Market Funds.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 of 135.14. We noted no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a property tax receipts from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for December 31, 2009 and 2008.
 - a. We traced the gross receipts from the Statement to the amount recorded in the Receipt Register Report, deposit slip, and supporting tax receipt documentation. The amounts agreed without exception.
 - b. We determined whether the receipt was allocated to the proper funds 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. We found that the receipt was recorded in the proper year without exception.

2. We scanned the Receipt Register Report to determine whether it included the proper number of tax receipts for December 31, 2009 and 2008:
 - a. Two personal property tax receipts
 - b. Two real estate tax receipts.

We noted the Receipts Register Report included the proper number of tax settlement receipts for each year without exception.

3. We selected five receipts from the State Distribution Lists (DTL) for each of the years December 31, 2009 and 2008 and we completed the following:
 - a. We compared the amount from DTL to the amount recorded in the Receipt Ledger. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
4. We selected five receipts, other than from taxes, charges for services, for each of the years December 31, 2009 and 2008 from the Receipts Ledger and we completed the following:
 - a. We compared the amount from the Receipt Ledger to the amount recorded in the deposit slip, receipt book, and deposit per bank. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - c. We determined whether the receipts were recorded properly as to date deposited per deposit slip, receipt book, and deposit per bank. We found no exceptions.
 - d. We also agreed the amounts billed above to the rates in force as of the service date. We noted no exceptions.

Debt

1. We inquired of management, and scanned the Receipt Register Report and Payment Register Detail Report for evidence bonded or note debt issued during 2009 and 2008 or outstanding as of December 31, 2009 or 2008. Per management, no bonded or note debt was issued during 2009 and 2008 or as of December 31, 2009 or 2008. We also scanned the Receipt Register Report and Payment Register Detail Report and found no evidence of bonded or note debt issued during 2009 and 2008 or outstanding as of December 31, 2009 or 2008.
2. We obtained a summary of bonded and note debt activity for 2009 and 2008 and agreed principal and interest payments from the related debt amortization schedule(s) to debt service fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the District made the payments. There was no bonded and/or note debt activity for 2009 and 2008, hence this procedure was considered not applicable.
3. We agreed the amount of debt proceeds from the debt documents to amounts recorded in the fund per the Receipt Register Report. There was no bonded and/or note debt activity for 2009 and 2008, hence this procedure was considered not applicable.
4. For new debt issued during 2009 and 2008, we inspected the debt legislation, noting the District must use the proceeds for a specified purpose such as to purchase a new ambulance. There was no new debt issued during 2009 or 2008, hence this procedure was considered not applicable.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2009 and 2008 and one payroll check for five employees from 2009 from the Employee Detail Adjustment Report and determined whether the following information in the employees' personnel files was consistent with the information used to compute the gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Retirement system participation and payroll withholding.
 - d. Federal, State & Local income tax withholding authorization and withholding.
 - e. Any other deduction authorizations (deferred compensation, etc.)
 - f. Fund to which the check should be charged.

We found no exceptions related to the steps above.

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2009 and 2008 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009 and 2008. We noted the following:

2008:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	01/15/09	01/12/09	\$2,319.99	\$2,319.99
State income taxes	01/31/09	01/12/09	\$1,002.96	\$1,002.96
Local income tax	n/a	n/a	n/a	n/a
OPERS retirement (withholding plus employee share)	Employee 01/31/09, Employer 04/30/09	01/12/09	\$7,316.91	\$7,316.91
OP&F retirement (withholding plus employee share)	n/a	n/a	n/a	n/a

2009:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	01/15/10	1/11/10	2258.48	2258.48
State income taxes	01/31/10	1/11/10	1017.67	1017.67
Local income tax	n/a	n/a	n/a	n/a
OPERS retirement (withholding plus employee share)	Employee 01/31/10, Employer 04/30/10	1/11/10	7984.97	7984.97
OP&F retirement (withholding plus employee share)	n/a	n/a	n/a	n/a

4. We haphazardly selected and recomputed on termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Employee Detail Adjustment Report:
- a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The District's payout policy
- There were no termination payments (unused vacation, etc.) for the years ended December 31, 2009 and 2008, thus these steps were considered not applicable.

Non-Payroll Cash Disbursements

- 1. For the Payment Register Detail report, we refooted checks recorded as General Fund disbursements for security of persons and property, for 2009 and 2008. No exceptions were noted for disbursements for security of persons for 2009 and 2008.
- 2. We agreed total disbursements (non-payroll and payroll) from the Payment Register Detail Report and Employee Detail Adjustment Report for the years ended December 31, 2009 and 2008 to the total disbursements recorded in the check register. We found no exceptions.
- 3. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2009 and ten from the year ended 2008 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 in the Payment Register Detail Report agree to the check number, date, payee name and amounts on the supporting invoices. We found no exception.
 - 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.
 - d. The payment as posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Compliance – Budgetary

1. We compared the total from the *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Section 5705.6(A)(1), to the amounts recorded in the Revenue Status Report for the General funds for the years ended December 31, 2009 and 2008. The amounts agreed.
2. We scanned the appropriation measures adopted for 2009 and 2008 to determine whether, for the General Funds, 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 575.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code 5705.35 and 5705.40, to the amounts recorded in the Appropriation Status Report for 2009 and 2008 for the following funds: General funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status report.
4. Ohio Rev. Code Section 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General funds for the years ended December 31, 2009 and 2008. We noted no funds for 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, 2009 and 2008 for the General fund, as recorded in the Appropriation Status Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the 2009 and 2008 Revenue Status Reports and Appropriation Status Reports for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code Sections 5705.14--16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
7. We inquired of management and scanned the Appropriation Status Reports 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.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Payment Register Detail report for the years ended December 31, 2009 and 2008 for procurements requiring competitive bidding under the following statute(s):

Ohio Rev. Code Section 505.376 requires a fire and ambulance district to competitively bid purchases exceeding \$50,000 (other than compensation).

We identified no purchases subject to the aforementioned bidding requirements.

We were not engaged to, and did not, conduct and audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such 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 The District and the Auditor of State and is not intended to be and should not be used by anyone other than those parties.

Bodine Perry, LLC

BODINE PERRY, LLC

Certified Public Accountants and Business Analysts

Canfield, Ohio



Mary Taylor, CPA
Auditor of State

SOUTH CENTRAL AMBULANCE DISTRICT

ASHTABULA 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
JANUARY 11, 2011**