



Dave Yost • Auditor of State





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

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

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Ansonia Area Joint 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, 2012 and 2011, 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, 2012 and December 31, 2011 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements, and Change in Fund Cash Balance to the December 31, 2010 balances in the prior year Agreed-upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2012 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements, and Change in Fund Cash Balance to the December 31, 2011 balances in the Statement of Cash Receipts, Cash Disbursements, and Change in Fund Cash Balance. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2012 and 2011 fund cash balances reported in the 2012 and 2011 Statement of Cash Receipts, Cash Disbursements, and Change in Fund Cash Balance. The amounts agreed.
4. We confirmed the December 31, 2012 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, 2012 bank reconciliation without exception.

### **Property Taxes and Intergovernmental Cash Receipts**

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2012 and one from 2011.
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Financial Report. It was noted that the amounts were posted at net rather than gross. We recommend that the entity post tax receipts at gross and then post the corresponding deduction as expenditures to the entity's ledgers.
  - 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 Financial Report to determine whether it included two real estate tax receipts for 2012 and 2011. We noted the Financial Report included the proper number of tax receipts for each year.
3. We selected all three receipts from the State Distribution Transaction Lists (DTL) from 2012 and all 3 from 2011.
  - a. We compared the amount from the above report to the amount recorded in the Financial Reports. 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, 2010.
2. We inquired of management, and scanned the Financial Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted neither new debt issuances, nor any debt payment activity during 2012 or 2011.

### **Non-Payroll Cash Disbursements**

1. From the Payment Register, we re-footed checks recorded as General Fund disbursements for 2012. We found no exceptions.
2. We haphazardly selected all nine disbursements from the Check Register for the year ended December 31, 2012 and ten from the year ended 2011 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 Check 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 Revenue Ledger for the years ended December 31, 2012 and 2011. The amounts on the *Certificate* did not agree to the amount recorded in the manual accounting system. The entity did not use a Revenue Ledger to record budgeted (i.e. certified) resources for the General Fund in 2012 and 2011. The fiscal officer should use a Revenue Ledger to record the budgeted and actual amount and periodically compare amounts recorded in the Revenue Ledger to amounts recorded on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the Trustees may be using inaccurate information for budgeting and monitoring purposes.
2. We scanned the appropriation measures adopted for 2012 and 2011 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 Appropriation Ledger for 2012 and 2011 for the General Fund. The District did not use an appropriation ledger to record approved appropriations. The fiscal officer should use an appropriation ledger to record appropriations and to compare budget and actual results to prevent overspending of funds at the legal level of control.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibit appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the years ended December 31, 2012 and 2011. We noted no funds in 2011 for which appropriations exceeded certified resources. We noted that the 2012 appropriations exceeded to 2012 certified resources by \$3,897. This is contrary to the Ohio Revised Code 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, 2012 and 2011 as recorded in the Appropriations Resolution. We noted no funds for which expenditures exceeded appropriations.
6. We inquired of management and scanned the financial report for 2012 and 2011 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.

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

May 6, 2013



# Dave Yost • Auditor of State

**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  
MAY 30, 2013**