

Houston Joint Ambulance District Shelby County 5544 Cecil Road Sidney, Ohio 45365

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Houston Joint Ambulance District, Shelby County, (the District) for the years ended December 31, 2012 and 2011.

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, 2012 or 2011.

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.

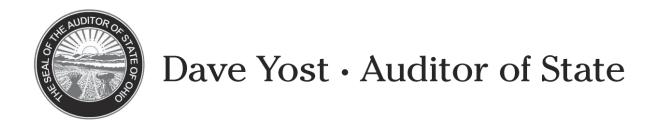
Current Status of Matters We Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2010 and 2009 included a finding related to failure to file annual financial statements with the Auditor of State as well as failure to report receipts by source and expenditures by purpose. The District appears to have corrected the previous finding except that we noted they failed to file a report for 2011 with the Auditor of State within sixty days as required by Ohio Rev. Code Section 117.38.

Dave Yost Auditor of State

April 8, 2013





HOUSTON JOINT AMBULANCE DISTRICT

SHELBY 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED APRIL 23, 2013