



Dave Yost • Auditor of State





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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, with which the Board of Trustees and the management of Ansonia 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, 2016 and 2015, 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, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balance recorded in the Checking Account Register to the December 31, 2014 balance in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balance recorded in the Checking Account Register to the December 31, 2015 balance 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, 2016 and 2015 fund cash balance reported in the Checking Account Register. The amounts agreed.
4. We confirmed the December 31, 2016 bank account balance with the District's financial institution. We found no exceptions.

### 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 2016 and one from 2015.
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Checking Account Register. For property tax revenue received in August 2015, the Ambulance District posted the property tax receipt at the net amount of \$60,295 rather than the gross

amount of \$61,808. For property tax revenue received in April 2016, the Ambulance District posted the property tax receipt at the net amount of \$86,915 rather than the gross amount of \$88,788. The fees in the amount of \$1,513 and \$1,873 were not posted to the accounting records during 2015 and 2016, respectively. The Ambulance District should implement procedures to ensure that all property tax receipts are posted at the gross amount and that all associated fees are posted to the accounting records.

- 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 Checking Account Register to determine whether it included two real estate tax receipts for 2016 and 2015. We noted the Checking Account Register included the proper number of tax receipts for each year.
  3. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2016 and all from 2015. We also selected all receipts from the County Voucher Listing from 2016 and all from 2015.
    - a. We compared the amount from the above reports to the amount recorded in the Checking Account Register. During 2015, the Ambulance District posted Real Property Rollback and Homestead receipts at the net amount of \$19,227 rather than the gross amount of \$19,375. Also during 2015, the Ambulance District posted Manufactured Home Settlements at the net amount of \$245 rather than the gross amount of \$292. During 2016, the Ambulance District posted Real Property Rollback and Homestead receipts at the net amount of \$19,164 rather than the gross amount of \$19,314. Also during 2016, the Ambulance District posted Manufactured Home Settlements in the net amount of \$247 rather than the gross amount of \$289. The fees in the amount of \$195 and \$192 were not posted to the accounting records during 2015 and 2016, respectively. The Ambulance District should implement procedures to ensure that all real property rollback and homestead receipts and all manufactured home settlement receipts are posted at the gross amount and that all associated fees are posted to the accounting records.
    - 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 audit documentation disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and scanned the Checking Account Register for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. We noted no new debt issuances, nor any debt payment activity during 2016 or 2015.

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

1. From the Checking Account Register, we re-footed checks recorded as disbursements for public safety for 2016. We found no exceptions.
2. We selected all disbursements from the Checking Account Register for the year ended December 31, 2016 and haphazardly selected ten from the year ended 2015 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, 2016 and 2015. The District utilized a manual accounting system during 2016 and 2015; 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 versus 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 scanned the appropriation measures adopted for 2016 and 2015 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 2016 and 2015. The District utilized a manual accounting system during 2016 and 2015; however, the District did not integrate appropriations into its manual accounting system. The District should integrate approved appropriation information into its manual 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 versus 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, 2016 and 2015. We noted that appropriations for 2015 exceeded certified resources by \$3,975, 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 Board approved appropriations for the years ended December 31, 2016 and 2015 as recorded in the Annual Financial Report. We noted no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We scanned the Checking Account Register for evidence of new restricted receipts requiring a new fund during December 31, 2016 and 2015. We also inquired of management regarding whether the District received new restricted receipts. We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the District to establish a new fund.

7. We inquired of management and scanned the District's Checking Account Register 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.
8. We scanned the Checking Account Register for the years ended December 31, 2016 and 2015 for negative cash fund balance. 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. We noted no funds having a negative cash fund balance.

#### **Other Compliance**

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed the HINKLE System to verify the District filed their financial information within the allotted timeframe for the years ended December 31, 2016 and 2015. No exceptions noted.

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.



**Dave Yost**  
Auditor of State

Columbus, Ohio

April 6, 2017



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**ANSONIA AREA JT 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 4, 2017**