



Dave Yost • Auditor of State

**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Upper Scioto Valley Ambulance District
Hardin County
P.O. Box 83
Alger, Ohio 45812

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts, and disbursements by fund type, and related notes of the Upper Scioto Valley Ambulance District, Hardin County, (the District) as of and for the years ended December 31, 2015 and 2014.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Upper Scioto Valley Ambulance District, Hardin County as of December 31, 2015 and 2014, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2016, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

December 1, 2016

**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>All Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Debt Service</u>	
Cash Receipts:			
Property and Other Local Taxes	\$47,307		\$47,307
Charges for Services	96,488		96,488
Intergovernmental	14,251		14,251
Earnings on Investments	367		367
Contributions/Donations	1,380		1,380
Total Cash Receipts	<u>159,793</u>		<u>159,793</u>
Cash Disbursements:			
Current Disbursements:			
Security of Persons and Property:			
Salaries	5,025		5,025
EMT Expense	8,573		8,573
Office Supplies	1,992		1,992
Equipment	1,508		1,508
Insurance	9,563		9,563
Vehicle Fuel	4,189		4,189
Vehicle Repair	3,042		3,042
PERS/Medicare	838		838
Licenses/Fees	150		150
BWC	532		532
Medical Supplies	8,099		8,099
Auditor Fees	999		999
Micellaneous	5,650		5,650
Rent	1,800		1,800
EMT Run Compensation	31,225		31,225
Collection Expense	10,056		10,056
Debt Service:			
Principal Retirement	18,319	\$22,197	40,516
Interest and Fiscal Charges	2,775	462	3,237
Total Cash Disbursements	<u>114,335</u>	<u>22,659</u>	<u>136,994</u>
Excess Receipts Over (Under) Disbursements	<u>45,458</u>	<u>(22,659)</u>	<u>22,799</u>
Other Financing Receipts (Disbursements):			
Transfers In		22,659	22,659
Transfers Out	(22,659)		(22,659)
Total Other Financing Receipts (Disbursements)	<u>(22,659)</u>	<u>22,659</u>	<u>0</u>
Net Change in Fund Cash Balance	22,799		22,799
Fund Cash Balances, January 1	<u>215,208</u>		<u>215,208</u>
Fund Cash Balances, December 31:			
Unassigned	238,007		238,007
Fund Cash Balances, December 31	<u>\$238,007</u>	<u>\$0</u>	<u>\$238,007</u>

The notes to the financial statements are an integral part of this statement.

UPPER SCIOTO VALLEY 5 A 6 I @ B 7 9 DISTRICT
HARDIN COUNTY

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>All Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Debt Service</u>	
Cash Receipts:			
Property and Other Local Taxes	\$47,877		\$47,877
Charges for Services	114,810		114,810
Intergovernmental	12,172		12,172
Earnings on Investments	318		318
Contributions/Donations	3,000		3,000
Total Cash Receipts	<u>178,177</u>		<u>178,177</u>
Cash Disbursements:			
Current Disbursements:			
Security of Persons and Property:			
Salaries	7,150		7,150
EMT Expense	6,750		6,750
Office Supplies	1,344		1,344
Equipment	4,814		4,814
Insurance	8,751		8,751
Vehicle Fuel	6,530		6,530
Vehicle Repair	1,204		1,204
PERS/Medicare	1,066		1,066
BWC	93		93
Medical Supplies	9,004		9,004
Auditor Fees	1,119		1,119
State Auditor Fees	1,681		1,681
Micellaneous	6,097		6,097
Rent	1,800		1,800
EMT Run Compensation	36,080		36,080
Collection Expense	12,175		12,175
Capital Outlay	1,790		1,790
Debt Service:			
Principal Retirement	17,684	\$83,830	101,514
Interest and Fiscal Charges	3,410	1,873	5,283
Total Cash Disbursements	<u>128,542</u>	<u>85,703</u>	<u>214,245</u>
Excess Receipts Over (Under) Disbursements	<u>49,635</u>	<u>(85,703)</u>	<u>(36,068)</u>
Other Financing Receipts (Disbursements):			
Transfers In		85,703	85,703
Transfers Out	(85,703)		(85,703)
Total Other Financing Receipts (Disbursements)	<u>(85,703)</u>	<u>85,703</u>	
Net Change in Fund Cash Balance	(36,068)		(36,068)
Fund Cash Balances, January 1	<u>251,276</u>		<u>251,276</u>
Fund Cash Balances, December 31			
Unassigned	<u>215,208</u>		<u>215,208</u>
Fund Cash Balances, December 31	<u>\$215,208</u>	<u>\$0</u>	<u>\$215,208</u>

The notes to the financial statements are an integral part of this statement.

**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Upper Scioto Valley Ambulance District, Hardin County, (the District) as a body corporate and politic. A five-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are Marion Township, McDonald Township, Roundhead Township, the Village of Alger, and the Village of McGuffey. The District provides ambulance services within the District

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits and Investments

The District's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively. The District maintained all money in deposits.

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Debt Service Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The District's Debt Service Fund accounts for the transfers in from the General Fund to pay the debt on a new building.

**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2015 and 2014 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Trustees or a District official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN POOLED DEPOSITS

The District maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2015	2014
Demand deposits	\$238,007	\$215,208
Total deposits	238,007	215,208

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2015 and 2014 follows:

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$217,057	\$159,793	(\$57,264)
Debt Service	0	22,659	22,659
Total	\$217,057	\$182,452	(\$34,605)

**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$136,994	(\$136,994)
Debt Service	0	22,659	(22,659)
Total	\$0	\$159,653	(\$159,653)

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$216,649	\$178,177	(\$38,472)
Debt Service	0	85,703	85,703
Total	\$216,649	\$263,880	\$47,231

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$214,245	(\$214,245)
Debt Service	0	85,703	(85,703)
Total	\$0	\$299,948	(\$299,948)

The District's Board did not approve the annual appropriations which violated Ohio Revised Code Section 5705.38. As a result all disbursements exceeded appropriations which violated Ohio Revised Code Section 5705.41(B).

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the O&A.

5. DEBT

On April 5, 2011, the District issued a \$140,000 promissory note with an interest rate of 4.5% to finance the building of a new EMS station in Alger. The note matures in fifteen years on April 01, 2026. Monthly principal and interest payments are to be made from the debt service fund. The note was paid off in 2015.

**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

5. DEBT (Continued)

Debt outstanding at December 31, 2015 was as follows:

Principal	Interest Rate
\$58,997	3.59%

On August 1, 2013, the District entered into a lease purchase agreement in the amount of \$95,000 for an ambulance. The interest rate is 3.59% and the maturity date is August 1, 2018. Annual principal and interest payments will be made from the General Fund and are reported as capital outlay.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	
2016	\$21,094
2017	21,094
2018	21,094
Total	\$63,282

***. RETIREMENT SYSTEM**

The District's one employee belongs to the Ohio Public Employees Retirement System (OPERS) of Ohio. OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plans' benefits which include post-retirement healthcare and survivor and disability benefits

The Ohio Revised Code also prescribes contribution rates. For 2015 and 2014, OPERS members contributed participants contributed 10% of their gross salaries and the District contributed an amount equaling 14%, of participant's gross salaries. The District has paid all contributions required through December 31, 2015

+. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Upper Scioto Valley Ambulance District
Hardin County
P.O. Box 83
Alger, Ohio 45812

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of the Upper Scioto Valley Ambulance District, Hardin County, (the District) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, and have issued our report thereon dated December 1, 2016 wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2015-001 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2015-002.

Entity's Response to Findings

The District's response to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the District's responses and, accordingly, we express no opinion on them.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

December 1, 2016

**UPPER SCIOTO VALLEY AMBULANCE DISTRICT
HARDIN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2015-001

Significant Deficiency – Ambulance Run Billings and Collections

To help ensure receipts generated from ambulance runs are adequate to cover expenses, the Board should approve the fees to be charged. In addition, the District should maintain an active status with the Ohio Department Medicaid so that fees will be collected from this source. When contracting with a third party administrator (service organization) for processing ambulance runs the District should require the service organization to obtain a report on its systems and controls (SOC 1 report). The Board should receive reports from the service organization to allow for the monitoring of billings and collections. In addition, the Board should approve the write-off of uncollectible accounts.

During 2015 and 2014, the following deficiencies were identified in the billing and collection of ambulance run receipts:

- The fees charged for ambulance runs were not approved by the Board but instead were based on a fees listing provided to the service organization in 2011 by the EMT Chief;
- Receipts were not collected from Medicaid due to the District's inactive status with the Ohio Department of Medicaid;
- The service organization did not receive any type of report on its systems and controls;
- The only report received from the service organization was the Credit Detail Report, which showed actual payments by account; and
- The Board did not approve the write-offs of uncollectable accounts.

These deficiencies affected the District's ability to effectively manage and monitor the billing and collection of receipts from ambulance runs. Other alternative procedures were performed to gain assurance over these receipts.

The Board should approve the fees to be charged and the write-offs of uncollectable accounts. The District should contact the Ohio Department of Medicaid to make certain its status is changed to active so that receipts will be collected from ambulance runs. The service organization should be asked to obtain an annual report on its systems and controls (SOC 1 report). If the service organization does not receive a SOC 1 report on its internal control system, consideration should be given as to what additional controls can be implemented by the District to help detect billing and collection errors. In addition, the District should request billing and accounts receivable reports from the service organization.

OFFICIALS' RESPONSE: Effective January 1, 2017, we will be changing to a new billing company, Alpha Medical Billing from Lima, Ohio. We will need to approve fees for ambulance runs at our December 2016 meeting. We believe this new company will be able to supply us with detailed information. We have already applied for Medicaid and are waiting for our application to be processed. The board has started approving write-offs when the need arises.

FINDING NUMBER 2015-002

Noncompliance Citation

Ohio Rev. Code § 5705.38(A) requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year-end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1 of the current year. **Ohio Rev. Code § 5705.41(B)** states no subdivision or taxing unit is to expend money unless it has been appropriated. There was no evidence that the District's Board approved appropriations for 2015 and 2014. As a result, all disbursements exceeded appropriations.

The failure to approve appropriations may result in spending greater than available resources and the illegal disbursement of money.

Procedures and controls should be implemented to help ensure that the Board approves the annual appropriations by the required date, and the District maintains evidence of the approval.

OFFICIALS' RESPONSE: The clerk will be sure to have available financial info for the board to set up the budget for the new year. The clerk will be sure to put all budget decisions in the minutes.



Dave Yost • Auditor of State

UPPER SCIOTO VALLEY AMBULANCE DISTRICT

HARDIN 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 19, 2017