



OHIO AUDITOR OF STATE
KEITH FABER



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NBS Joint Ambulance District
Seneca County
7949 West County Road 10
New Riegel, Ohio 44853

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of NBS Joint Ambulance District, Seneca County, Ohio (the District) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Status of Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2016 and 2015 included a material weakness in financial reporting due to audit adjustments identified; including the failure to accurately record receipts and disbursements in the accounting system. This finding was not corrected in the current period, and receipts were again recorded incorrectly in the accounting system. General fund charges for services receipts were received from the Seneca County Commissioners for EMS housing, coordinator fee, and run allowance. However, the receipts for these funds were incorrectly posted as contributions in 2017, and as intergovernmental revenue in 2018. Also, the District received a worker's compensation refund, from the Seneca County Commissioners. The receipt for these funds were incorrectly posted as contributions in 2017, and as other financing sources in 2018. These amounts should have been posted as intergovernmental revenue. The District should adopt policies and procedures, including a final review of the annual report by the Fiscal Officer and Board of Trustees to identify and correct errors, omissions, and misclassifications.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

April 10, 2019

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NBS JOINT AMBULANCE DISTRICT

SENECA 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
APRIL 23, 2019**