



OHIO AUDITOR OF STATE
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Northwest Ambulance District
Ashtabula County
1480 South Broadway
Geneva, Ohio 44041

We have performed the procedures enumerated below on the Northwest Ambulance District's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances recorded in the Cash Journal Report to the December 31, 2019 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances recorded in the Cash Journal Report to the December 31, 2020 balances in the Cash Journal Report. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliation as of December 31, 2021 and 2020 to the total fund cash balances reported in the Cash Journal Report and the financial statements filed by the District in the Hinkle System. We noted for the year ended December 31, 2020, a variance of \$964 between the Cash Journal Report and the financial statements filed by the District in the Hinkle System.

4. We confirmed the December 31, 2021 bank account balances with the Ohio Pooled Collateral System (OPCS). We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.

Property Taxes and Intergovernmental Cash Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Lists (DTL) and the County Auditor DTLs from 2021 and a total of five from 2020:
 - a. We compared the amounts from the above named reports to the amounts recorded in the Cash Journal Report. The amounts agreed.
 - b. We inspected the Cash Journal Report to determine these receipts were allocated to the proper fund as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Cash Journal Report to determine whether the receipts were recorded in the proper year. The receipts were recorded in the proper year. We found no exceptions.
2. We inspected the Cash Journal Report to determine whether it included two real estate tax receipts for 2021 and 2020. The Cash Journal Report included the proper number of tax receipts for each year. We found no exceptions.

Charges for Services

1. We inspected the Billing Receivables Report.
 - a. This report listed \$303,983 and \$230,113 of accounts receivable as of December 31, 2021 and 2020, respectively.
 - b. Of the total receivables reported in the preceding procedure, \$234,381 and \$229,089 were recorded as more than 90 days delinquent.
2. We inspected the Bad Debt Write Off Report.
 - a. This report listed a total of \$8,819 and \$3,065 non-cash receipts adjustments for the years ended December 31, 2021 and 2020, respectively.
 - b. We selected five non-cash adjustments from 2021 and five non-cash adjustments from 2020, and observed that the Administrator approved each adjustment.
3. We selected five run sheets, and agreed the patient name and service date to the related amounts billed, and the amount debited to accounts receivable, from the year ended December 31, 2021; and five from the year ended December 31, 2020. Per the table below, we found no exceptions.

2021

	Amount Billed per the Billing / Run Report, 2021	Amount Debited to Accounts Receivable
1.	\$713.00	\$713.00
2.	\$543.00	\$543.00
3.	\$596.60	\$596.60
4.	\$550.20	\$550.20
5.	\$577.40	\$577.40

2020

	Amount Billed per the Billing / Run Report, 2020	Amount Debited to Accounts Receivable
1.	\$549.00	\$549.00
2.	\$547.80	\$547.80
3.	\$545.40	\$545.40
4.	\$533.40	\$533.40
5.	\$617.40	\$617.40

We also agreed the amounts billed above to the rates in force as of the service date. We found no exceptions.

4. We selected five receipts recorded in the cash receipts records from the year ended December 31, 2021 and five from the year ended December 31, 2020. We compared the receipt to the amount credited to accounts receivable records and credited in the bank statement. We also compared the date the payment was recorded in the cash receipts records to the date deposited per the bank statement. Per the table below, the amounts agreed, and the cash was deposited timely.

2021

	Amount Recorded in Cash Receipts Records, 2021	Amount Credited to Accounts Receivable	Approved Billing Adjustment	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1.	\$1,096.28	\$1,096.28	\$1,096.28	\$1,096.28	2/10/2021	2/9/2021
2.	\$532.24	\$532.24	\$532.24	\$532.24	4/12/2021	4/12/2021
3.	\$6,543.70	\$6,543.70	\$6,543.70	\$6,543.70	7/30/2021	7/30/2021
4.	\$545.00	\$545.00	\$545.00	\$545.00	9/13/2021	9/13/2021
5.	\$3,697.63	\$3,697.63	\$3,697.63	\$3,697.63	12/2/2021	12/2/2021

2020

	Amount Recorded in Cash Receipts Records, 2020	Amount Credited to Accounts Receivable	Approved Billing Adjustment	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1.	\$4,693.93	\$4,693.93	\$4,693.93	\$4,693.93	3/10/2020	3/10/2020
2.	\$146.12	\$146.12	\$146.12	\$146.12	4/21/2020	4/23/2020
3.	\$1,100.60	\$1,100.60	\$1,100.60	\$1,100.60	6/3/2020	6/4/2020
4.	\$357.28	\$357.28	\$357.28	\$357.28	10/16/2020	10/16/2020
5.	\$3,700.03	\$3,700.03	\$3,700.03	\$3,700.03	11/17/2020	11/17/2020

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management, and inspected the Cash Journal Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Employee Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Input Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.
 We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. We inspected the fund and account code to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record. We found no exceptions.
 - d. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2021.

We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2022	December 21, 2021	\$4,627.02	\$4,627.02
State income taxes	January 31, 2022	December 20, 2021	\$1,686.07	\$1,686.07
Geneva income tax	January 15, 2022	December 22, 2021	\$858.35	\$858.35
Conneaut income tax	January 15, 2022	December 22, 2021	\$51.73	\$51.73
OPERS retirement	January 30, 2022	December 20, 2021	\$12,811.88	\$12,811.88
School income tax	January 15, 2022	December 20, 2021	\$577.01	\$577.01

We found no exceptions.

Non-Payroll Cash Disbursements

1. From the Appropriation Ledger Report, we re-footed checks recorded as General Fund disbursements for *security of persons and property*, for 2021. We found no exceptions.
2. We selected 10 disbursements from the Cash Journal Report for the year ended December 31, 2021 and 10 from the year ended December 31, 2020 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 Cash Journal Report 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 § 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General fund. Expenditures did not exceed appropriations.
2. We inspected the Cash Journal Report for the years ended December 31, 2021 and 2020 for negative cash fund balances. Ohio Rev. Code § 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. No funds had a negative cash fund balance.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.
3. We inquired with District management and determined that the District did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We inquired with District management and determined that the District did not have a poster describing their public records policy during the engagement period therefore it could not be displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting.
 - b. Filed – placed with similar documents in an organized manner.
 - c. Maintained - retained, at a minimum, for the engagement period.
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

Ohio Rev. Code § 117.38 requires Districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

June 8, 2022

OHIO AUDITOR OF STATE KEITH FABER



NORTHWEST AMBULANCE DISTRICT

ASHTABULA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/5/2022

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This report is a matter of public record and is available online at
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