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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mid County Ambulance District
Wood County
P.O. Box 262
Portage, OH 43451-0262

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Mid County Ambulance District, Wood County, Ohio (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, 2010 and 2009, 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, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning fund balances recorded in the client prepared Financial Report to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 fund cash balance reported in the client prepared Financial Report. The amounts agreed. The totals per the bank reconciliations for December 31, 2010 did not agree to the fund cash balance reported in the client prepared Financial Report due to a timing issue between the date the reconciliations were prepared and fiscal year end. As a result, transactions that had not yet cleared at December 31, 2010 were not included on the Uncleared Transaction Detail because they had cleared by the time the reconciliation was prepared. This resulted in a variance of \$15,683 between the total per the bank reconciliations and the December 31, 2010 fund cash balance reported in the client prepared Financial Report. We recommend the Fiscal Officer perform timely bank reconciliations to avoid this occurring in the future.
4. We confirmed the December 31, 2010 bank account balances with the District's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2010 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2010 bank reconciliation:
 - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
 - b. We traced the amounts and dates written to the check stubs and Receipt Register Report, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We tested interbank account transfers occurring in December of 2009 to determine if they were properly recorded in the accounting records and on each bank statement. 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 2010 and one from 2009.
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Receipt Register Report. We found one exception. The second half real estate settlement for 2009 was posted at net instead of at gross, and the related expenses were not posted. The correct posting is as follows: Auditor and Treasurer Fees: \$541 and Tax Receipts: \$541. As a result, receipts and expenditures were both understated by the amount noted. We recommend the Fiscal Officer record all tax settlements at the gross amount and record all corresponding deductions.
 - 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 Receipt Register Report to determine whether it included the proper number of tax receipts for 2010 and 2009:
 - a. Two personal property tax receipts.
 - b. Two real estate tax receipts.

We noted the Receipt Register Report included the proper number of tax settlement receipts for each year.

3. We selected all of the receipts from the State Distribution Transaction Lists (DTL) from 2010 and 2009. We also selected all of the receipts from the Wood County payments to entities spreadsheets (spreadsheets) from 2010 and 2009.
 - a. We compared the amount from the DTL and from the spreadsheets to the amount recorded in the Receipt Register Report. We found no exceptions.
 - 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 report disclosed no debt outstanding as of December 31, 2008.
2. We inquired of management, and scanned the Receipt Register Report and Payment Register Report for evidence of debt issued during 2010 or 2009 or debt payment activity during 2010 or 2009. We noted no new debt issuances, nor any debt payment activity during 2010 or 2009.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2010 and one payroll check for all employees from 2009 from the Payment Register Report and:
 - a. We compared the number of meetings attended and pay rate, or salary recorded in the record of meetings attended to supporting documentation (Minutes). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the Payroll Report. We found no exceptions.
 - c. We determined whether the account code to which the check was posted was reasonable based on the employees' duties as documented in the minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we determined whether the following information in the minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Expense line to which the check should be charged
 - d. Retirement system participation and payroll withholding

We found no exceptions related to the steps above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether 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 2010. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Medicare	January 31, 2011	December 31, 2010	\$88.45	\$88.45
OPERS retirement (includes employer share)	January 30, 2011	February 3, 2011	270.00	270.00

Non-Payroll Cash Disbursements

1. From the Payment Register Report, we re-footed checks recorded as General Fund disbursements for *contractual services (EMS contract)*, for 2010. We found no exceptions.
2. We haphazardly selected ten disbursements from the Payment Register Report for the year ended December 31, 2010 and ten from the year ended December 31, 2009 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 Payment Register Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. We found nine instances where the certification date was after the obligation date and/or the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code, Section 5705.41(D), requires certifying at the time of a commitment, which should be on or before the obligation/invoice date, unless a *Then and Now Certificate* is used. Because we did not test all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. We compared the total amounts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code, Section 5705.36(A)(1), to the amounts recorded in the Budget Report for the years ended December 31, 2010 and 2009. The amounts reported for 2009 on the system did not agree to the total amounts from the *Amended Official Certificate of Estimated Resources*. No exceptions were noted for 2010. We recommend the Fiscal Officer record budgetary amounts on the system to reflect the amounts per the *Amended Official Certificate of Estimated Resources*.
2. We scanned the appropriation measures adopted for 2010 and 2009 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 Budget Report for 2010 and 2009. The amounts on the appropriation resolutions agreed to the amounts recorded in the Budget Report.
4. Ohio Rev. Code, Section 5705.39, prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the years ended December 31, 2010 and 2009. We noted no instances in which appropriations exceeded certified resources.
5. Ohio Rev. Code, Section 5705.41(B), prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2010 and 2009 as recorded in the Budget Report. We noted no instances in which expenditures exceeded appropriations.
6. Ohio Rev. Code, Section 5705.09, requires establishing separate funds to segregate externally-restricted resources. We scanned the Receipt Register Report for evidence of new restricted receipts requiring a new fund during December 31, 2010 and 2009. 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 client prepared Annual Financial Report 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.

Officials' Response:

We did not receive a response from Officials to the exceptions reported above.

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

August 9, 2011

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MID COUNTY AMBULANCE DISTRICT

WOOD 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
AUGUST 23, 2011**