



OHIO AUDITOR OF STATE
KEITH FABER



SWISS VALLEY JOINT AMBULANCE DISTRICT
TUSCARAWAS COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Swiss Valley Joint Ambulance District
Tuscarawas County
102 West Main Street
Baltic, Ohio 43804

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Swiss Valley Joint Ambulance District, Tuscarawas County, Ohio (the District), on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2018 and 2017 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, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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.

Financial Agreed Upon Procedures

Cash

1. We recalculated the December 31, 2018 and December 31, 2017 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2017 beginning balances recorded in the Fund Cash Balance Statement – By Account # Report to the December 31, 2016 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, 2018 beginning fund balance recorded in the Fund Cash Balance Statement – By Account # Report to the December 31, 2017 balance in the Fund Cash Balance Statement – By Account # Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2018 and 2017 fund cash balances reported in the Fund Cash Balance Statement - By Account # Report. The amounts agreed.
4. We confirmed the December 31, 2018 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, 2018 bank reconciliation without exception.

Efficient

Effective

Transparent

Cash (Continued)

5. We inspected the only two reconciling debits (such as outstanding checks) from the December 31, 2018 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We inspected all three receipts from the State Distribution Transaction Lists (DTL) from 2018 and the only two from 2017.

- a. We compared the amount from the above report to the amount recorded in the Revenue Statement - By Account # Report. The amounts agreed.
- b. We inspected the Revenue Statement - By Account # Report to determine that these receipts were allocated to the proper fund. We found no exceptions.
- c. We inspected the Revenue Statement - By Account # Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Charges for Services

We confirmed the amounts paid from Smith Ambulance, the service organization that performs the emergency medical billings, to the District during 2017 and 2018 with Smith Ambulance. The District posted billing receipts net of fees for revenues collected by the District's collection agency, Regional Collection Services, Inc., resulting in an understatement of receipts and expenditures in the amount of \$187 in 2017. Additionally, unidentified immaterial differences of \$55 and \$19 were noted in 2018 and 2017, respectively.

- a. We inspected the Revenue Statement - By Account # Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
- b. We inspected the Revenue Statement - By Account # Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Other Over-The-Counter Cash Receipts

We selected a sample (agreed upon) of all seven over-the-counter cash receipts from the year ended December 31, 2018 and 10 over-the-counter cash receipts from the year ended 2017 recorded in the Revenue Statement – By Account # Report and:

- a. Agreed the receipt amount to the contract, donation slip, and/or copy of check, as well as the bank deposit. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Revenue Statement - By Account # Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following lease was outstanding as of December 31, 2016. This amount agreed to the District's January 1, 2017 balance on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2016:
Kansas State Bank Ambulance Lease	\$31,257

Debt (Continued)

2. We inquired of management, and inspected the Revenue Statement - By Account # Report and Expense Statement - By Account # Report for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of lease debt activity for 2018 and 2017 and agreed principal and interest payments from the related debt amortization schedule to debt service payments reported in the Expense Statement - By Account # Report. We also compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the Payroll Journal Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal Report to supporting documentation (timecard, legislatively-approved rate or salary). We found no exceptions.
 - b. We inspected the Expense Statement - By Account # Report to determine the account code to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in procedure 1 we compared the following information contained in the employees' personnel files 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. Departments to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State & Local income tax withholding authorization and withholding.

We found no exceptions related to the procedures above.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2018 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 2018. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2019	12/31/2018	\$67	\$67
State income taxes	January 15, 2019	12/12/2018	\$40	\$40
Local income tax	January 31, 2019	12/12/2018	\$64	\$64
OPERS retirement	January 30, 2019	12/10/2018	\$144	\$144

Non-Payroll Cash Disbursements

We selected a sample (agreed upon) of 10 disbursements from the Expense Statement - By Account # Report for the year ended December 31, 2018 and 10 from the year ended 2017 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 Expense Statement - By Account # 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 one instance where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code § 5705.36(A)(1), to the amounts recorded in the Revenue Statement - By Account # Report for the years ended December 31, 2018 and 2017. The amounts agreed.
2. We inspected the appropriation measures adopted for 2018 and 2017 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 § 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code §§ 5705.38 and 5705.40, to the amounts recorded in the Expense Statement - By Account # Report for 2018 and 2017. The amounts on the appropriation resolutions agreed to the amounts recorded in the Expense Statement - By Account # Report, except in 2017 when the amount recorded in the Expense Statement - By Account # Report exceeded amounts approved in appropriation resolutions by \$3,900.
4. Ohio Rev. Code §§ 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, 2018 and 2017. There were no instances in which appropriations exceeded certified resources.
5. Ohio Rev. Code § 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, 2018 and 2017 as recorded in the Expense Statement - By Account # Report. There were no instances in which expenditures exceeded appropriations.
6. Ohio Rev. Code § 5705.09 requires establishing separate funds to segregate externally-restricted resources. We inspected the Revenue Statement - By Account # Report for evidence of new restricted receipts requiring a new fund during December 31, 2018 and 2017. We also inquired of management regarding whether the District received new restricted receipts. We observed no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the District to establish a new fund.

Compliance – Budgetary (Continued)

7. For funds existing in prior years, we inspected the fund activity to determine whether the fund is still being used for the statutorily approved purpose and that all the required funds were established. All the required funds were established and no funds for which the statutorily approved purpose was no longer valid were included on the accounting records.
8. We inquired of management and inspected the Expense Statement - By Account # Report to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. The District did not establish these reserves.
9. We inspected the Fund Cash Balance Statement - By Account # Report for the years ended December 31, 2018 and 2017 for negative cash balances. 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. There were no negative cash balances.

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. The 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, 2018 and 2017 in the Hinkle system. There were no exceptions.

Closeout of Operations Agreed Upon Procedures

We inspected the Board Resolutions for the two of the three remaining members of the District, approving to withdraw from the District as of January 1, 2019. In accordance with Ohio Rev. Code § 505.71, these actions resulted in an effective date of dissolution of January 1, 2019. We found no exceptions.

Cash

1. We confirmed and agreed the bank balances listed on the District's reconciliation with the District's depository.
2. We observed the withdrawal receipts from the District reducing the bank balances to \$0. We agreed the restricted balance of the District to the appropriate fund posting in the Village of Baltic's Revenue Statement -- by Account # Report.

Non-Payroll Cash Disbursements

1. We inquired of the District Fiscal Officer as to the nature of any outstanding, unpaid, obligations and obtained a list of any outstanding unpaid obligations.
2. We confirmed and documented payment date of outstanding obligations by the Village of Baltic.

Capital Assets

1. We inquired of the District Fiscal Officer regarding any Capital Assets to be transferred from the District to the Village of Baltic as of the date of dissolution.
2. We inquired and documented that the District transferred all personal property to the Village of Baltic in accordance with Ohio Rev. Code § 505.71.

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*. We were not engaged to, and did not conduct an examination or review, 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.

This report is to provide assistance in it's the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 6, 2019

OHIO AUDITOR OF STATE KEITH FABER



SWISS VALLEY JOINT AMBULANCE DISTRICT

TUSCARAWAS 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 22, 2019**