



Dave Yost • Auditor of State



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BMRT Ambulance District
Logan County
P.O. Box 564
Belle Center, Ohio 43310-0564

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the BMRT Ambulance District, Logan County, (the District) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

Current Year Observations

We noted the District's fund cash balance at December 31, 2013 was overstated by \$50.66 due to recording of accrued interest on two certificates of deposit from The Union Banking Company. Including accrued interest results in inaccurate fund cash balance information being provided to the Governing Board. The District's fiscal officer should record interest revenue at the time it is earned and received (i.e. at the Certificate of Deposit maturity date).

Current Status of Matters we Reported in our Prior Engagement

In addition to the reconciling matter reported in the item above, our prior agreed-upon procedures engagement for the years ended December 31, 2011 and 2010 noted 6 out of 20 nonpayroll disbursements tested as not being prior certified as required by Ohio Rev. Code § 5705.41(D). A scan of the records for 2012 and 2013 indicates the District has started using then & now certificates to resolve the prior noncompliance found.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

April 21, 2014

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BMRT AMBULANCE DISTRICT

LOGAN 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
MAY 8, 2014**