



Dave Yost • Auditor of State



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May 17, 2018

B.M.R.T. Ambulance District
Logan County
PO Box 564
104 West Buckeye Street
Belle Center, Ohio 43310

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the B.M.R.T. Ambulance District, Logan County, (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 Year Observations

1. We noted the District's cash balance at December 31, 2017 was understated by \$27 due to unrecorded interest on two certificates of deposit. The District should obtain bank balances on certificates and ensure the proper amounts are included in the fund cash balances to properly report and reconcile cash balances. Our prior audit also reported this observation.
2. We noted the District posted homestead and rollback state receipts as property taxes rather than intergovernmental revenues in 2016 and 2017. To improve financial reporting, the Fiscal Officer should review revenue posting classifications and ensure amounts are accurately reported. Our prior audit also reported this observation.

Current Status of Matters we Reported in our Prior Engagement

3. In addition to the matters reported in items 1 and 2 above, our prior audit for the years ended December 31, 2015 and 2014 reported the District did not timely file its 2014 annual financial report with the Auditor of State. The District filed its 2017 and 2016 annual financial reports with the Auditor of State by the required deadlines.

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

Dave Yost
Auditor of State
Columbus, Ohio

May 17, 2018

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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 31, 2018**