



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Northwest Ambulance District
Ashtabula County
1480 S. Broadway
Geneva, Ohio 44041

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Northwest Ambulance District (the District), on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2019 and 2018 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, 2019 and 2018 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.

Cash

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Checkbook Reconciliation Report to the December 31, 2017 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, 2019 beginning fund balances recorded in the Checkbook Reconciliation Report to the December 31, 2018 balances in the Checkbook Reconciliation Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Cash Journal and the financial statements filed by the District in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balances through the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 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.

Efficient • Effective • Transparent

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 2019 and a total of five from 2018:
 - a. We compared the amount from the above named reports to the amount recorded in the Receipt Ledger Report. The amounts agreed.
 - b. We inspected the Receipt Ledger Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Receipt Ledger 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 Receipt Ledger Report to determine whether it included two real estate tax receipts for 2019 and 2018. The Receipt Ledger Report included the proper number of tax receipts for each year.

Charges for Services

1. We inspected the Billing Receivables Report.
 - a. This report listed \$234,419 and \$173,723 of accounts receivable as of December 31, 2019 and 2018, respectively.
 - b. Of the total receivables reported in the preceding procedure, \$234,419 and \$173,723 were recorded as more than 90 days delinquent.
2. We inspected the Bad Debt Write Off Report.
 - a. This report listed a total of \$13,709 and \$1,969 non-cash receipts adjustments for the years ended December 31, 2019 and 2018, respectively.
 - b. We selected five non-cash adjustments from 2019 and five non-cash adjustments from 2018, 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, 2019; and five from the year ended December 31, 2018. Per the table below, there were no exceptions.

2019		
	Amount Billed per the Billing / Run Report, 2019	Amount Debited to Accounts Receivable
1.	\$685.40	\$685.40
2.	\$640.20	\$640.20
3.	\$549.00	\$549.00
4.	\$589.40	\$589.40
5.	\$539.40	\$539.40

2018

	Amount Billed per the Billing / Run Report, 2018	Amount Debited to Accounts Receivable
1.	\$611.00	\$611.00
2.	\$577.40	\$577.40
3.	\$612.20	\$612.20
4.	\$585.80	\$585.80
5.	\$591.80	\$591.80

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

- We selected five receipts recorded in the cash receipts records from the year ended December 31, 2019 and five from the year ended December 31, 2018. 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.

2019

	Amount Recorded in Cash Receipts Records, 2019	Amount Credited to Accounts Receivable	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1.	\$7,856.64	\$7,856.64	\$7,856.64	April 17, 2019	April 17, 2019
2.	\$7,033.09	\$7,033.09	\$7,033.09	May 29, 2019	June 4, 2019
3.	\$378.28	\$378.28	\$378.28	July 3, 2019	July 3, 2019
4.	\$8,609.44	\$8,609.44	\$8,609.44	September 26, 2019	September 27, 2019
5.	\$2,107.14	\$2,107.14	\$2,107.14	December 5, 2019	December 4, 2019

2018

	Amount Recorded in Cash Receipts Records, 2018	Amount Credited to Accounts Receivable	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1.	\$4,773.53	\$4,773.53	\$4,773.53	February 28, 2018	February 28, 2018
2.	\$5,006.32	\$5,006.32	\$5,006.32	May 19, 2018	May 22, 2018
3.	\$3,544.92	\$3,544.92	\$3,544.92	August 20, 2018	August 20, 2018
4.	\$7,375.99	\$7,375.99	\$7,375.99	October 16, 2018	October 22, 2018
5.	\$4,913.67	\$4,913.67	\$4,913.67	November 17, 2018	November 21, 2018

Other Over-The-Counter Cash Receipts

We selected 10 over-the-counter cash receipts from the year ended December 31, 2018 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Ledger Report. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Ledger Report to determine the receipts were posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2017.
2. We inquired of management, and inspected the Receipt Ledger Report and Appropriation Ledger Report for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. There were no new debt issuances, nor any debt payment activity during 2019 or 2018.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Appropriation Ledger Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Appropriations Ledger Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found one instance where an employee was paid six hours of overtime instead of six hours of holiday pay which resulted in \$163 overpayment to the employee.
 - b. We inspected the Appropriation Ledger Report to determine the account codes to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files and minute record. We also 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, 2019 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 2019. 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, 2020	December 23, 2019	\$3,864.91	\$3,864.91
State income taxes	January 15, 2020	December 26, 2019	\$1,551.80	\$1,551.80
Local income tax	January 15, 2020	December 26, 2019	\$790.02	\$790.02
OPERS retirement	January 30, 2020	December 26, 2019	\$12,115.44	\$12,115.44

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Appropriations Ledger Report for the year ended December 31, 2019 and 10 from the year ended December 31, 2018 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 Appropriation Ledger Report 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 Section 5705.41(D). We found five instances for the year ended December 31, 2019 and two instances for the year ended December 31, 2018 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 Section 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. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2019 and 2018 for the General fund. There were no funds for which expenditures exceeded appropriations.
2. We inspected the 2019 and 2018 Receipt Ledger Report and Appropriation Ledger Report for evidence of interfund transfers exceeding \$10 which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner (effective after June 30, 2017) or Court of Common Pleas (effective through June 30, 2017).
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2019 and 2018 for negative cash fund 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 funds having negative cash fund balances.

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 any denied public records requests during the engagement period.

4. We inquired with District management and determined that the District did not have any public records requests with redactions during the engagement period.
5. 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).
6. 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.
7. 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.
8. 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 branches of the District as required by Ohio Rev. Code § 149.43(E)(2).
9. 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.
10. 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).
11. 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.
12. 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.
13. 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 Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 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, 2019 and 2018 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we obtained:
 - Copies of existing internal control policies,
 - A list of authorized users, and
 - A list of all credit card account transactions.
 - a. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
 - b. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.We found no exceptions.

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, 2019 and 2018, 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

February 24, 2021

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 3/9/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov