



Mary Taylor, CPA  
Auditor of State





# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the BMRT Ambulance District, Logan County (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, 2009 and 2008, 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2009 and December 31, 2008 bank reconciliations. We noted the following the following issues: In 2009 there were "other adjusting factors" in the amount of \$499 which consisted of \$16 as the result of a posting error; \$204 of outstanding warrants not listed in the system; and \$278 for an IRS automatic tax payment that cleared January 2010. In 2008 there was an "other adjusting factor" of \$16 as the result of a posting error. The District should record financial activity as it occurs to prevent unnecessary "other adjusting factors". In addition, the District should resolve the posting error from 2008.
2. We agreed the January 1, 2008 beginning fund balances recorded in the Fund Status Report to the December 31, 2007 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 and 2008 fund cash balances reported in the Fund Status Reports. In 2008, the system balance per the bank reconciliation was \$567 greater than the fund cash balance in the Fund Status Report. The District should investigate and resolve all variances between the bank reconciliations and Fund Status Report prior to completing annual financial statements.
4. We confirmed the December 31, 2009 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, 2009 bank reconciliation without exception.

**Cash and Investments (Continued)**

5. We selected five outstanding checks haphazardly from the December 31, 2009 bank reconciliation:
  - a. We traced each check to the debit appearing in the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.
6. We tested investments held at December 31, 2009 and December 31, 2008 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

**Property Taxes and Intergovernmental**

1. We selected a property tax receipt from the Hardin County Vendor History Report (the Report) and one from the Logan County *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2009 and one from 2008 from each participating county.
  - a. We traced the gross receipts from the Statement/Report to the amount recorded in the Revenue Leger Report. The amounts agreed.
  - 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 Revenue Ledger Report to determine whether it included the proper number of tax receipts for 2009 and 2008:
  - a. Two personal property tax receipts
  - b. Two real estate tax receipts

We noted the Revenue Ledger Report included the proper number of tax settlement receipts for 2009 and 2008 year, except we noted in 2009 a personal property tax receipt from Hardin County, in the amount of \$15.90, was not deposited by the District. The District should contact the Hardin County Auditor regarding this receipt.

3. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2009 and five from 2008.
  - a. We compared the amount from the DTL to the amount recorded in the Revenue Ledger Report. The amounts agreed.
  - 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.

**Charges for Services**

We haphazardly selected five receipts recorded in the Cash Receipts Records from the year ended December 31, 2009 and five from the year ended December 31, 2008. We compared the amount billed and debited to accounts receivable for the service to the amount received per the cash receipts records, to the amount credited to accounts receivable, and to the amount deposited to the bank. We also compared the date the payment was recorded in the cash receipts records to the date deposited per the bank statement. The amounts agreed except for receipt No. 1 and No. 5 from 2009, and Receipt No. 6, No. 7, No.8, and No. 9 from 2008; these were partial payments.

	<b>Amount Billed and Debited to Accounts Receivable</b>	<b>Amount Recorded in Cash Receipts Records, 2009</b>	<b>Amount Credited to Accounts Receivable</b>	<b>Amount Deposited per Bank Statement</b>	<b>Date Recorded in Cash Receipts Records</b>	<b>Date Deposited per Bank Statement</b>
<b>1</b>	\$379.00	\$303.20	\$303.20	\$303.20	January 20, 2009	January 20, 2009
<b>2</b>	471.00	471.00	471.00	471.00	March 4, 2009	March 4, 2009
<b>3</b>	364.00	364.00	364.00	364.00	July 28, 2009	July 28, 2009
<b>4</b>	355.00	355.00	355.00	355.00	September 11, 2009	September 11, 2009
<b>5</b>	355.00	284.00	284.00	284.00	October 27, 2009	October 27, 2009

	<b>Amount Billed and Debited to Accounts Receivable</b>	<b>Amount Recorded in Cash Receipts Records, 2008</b>	<b>Amount Credited to Accounts Receivable</b>	<b>Amount Deposited per Bank Statement</b>	<b>Date Recorded in Cash Receipts Records</b>	<b>Date Deposited per Bank Statement</b>
<b>6</b>	\$455.00	\$345.86	\$345.86	\$345.86	January 28, 2008	January 28, 2008
<b>7</b>	543.00	134.40	134.40	134.40	May 7, 2008	May 7, 2008
<b>8</b>	447.00	57.6	57.6	57.6	June 10, 2008	June 10, 2008
<b>9</b>	455.00	312.80	312.80	312.80	August 25, 2008	August 25, 2008
<b>10</b>	467.00	467.00	467.00	467.00	November 18, 2008	November 18, 2008

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

**Debt**

1. We inquired of management, and scanned the Receipt Register Report and Payment Register Detail Report for evidence of bonded or note debt issued during 2009 or 2008 or outstanding as of December 31, 2009 or 2008. All debt noted agreed to the summary we used in step 2.
2. We obtained a summary of note debt activity for 2009 and 2008 and agreed principal and interest payments from the related debt amortization schedule to general fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the District made the payments. We did note that the District paid off the note early; however, we found no exceptions.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for two employees from 2009 and one payroll check for two employees from 2008 from the Employee Detail Adjustment Report for 2009 and Payroll Spreadsheet for 2008 and determined whether the following information in the employees' personnel files was consistent with the information used to compute gross and net pay related to this check:

**Payroll Cash Disbursements (Continued)**

- a. Name
- b. Authorized salary or pay rate
- c. Retirement system participation and payroll withholding.
- d. Federal, State & Local income tax withholding authorization and withholding.

We found no exceptions related to the steps above.

2. We tested the checks we selected in step 1, as follows:
  - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register for 2008. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2009 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

<u>Withholding</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Withheld</u>	<u>Amount Paid</u>
Federal income taxes	January 31, 2010	December 22, 2009	\$210.00	\$210.00
State income taxes	January 15, 2010	December 22, 2009	32.70	32.70
Village of Belle Center Tax	January 31, 2010	December 22, 2009	23.67	23.67
USV School District Tax	February 1, 2010	December 22, 2009	9.21	9.21
OPERS retirement (withholding plus employee share)	January 30, 2010	December 22, 2009	568.08	568.08

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2009 and ten from the year ended 2008 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 Detail 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 Section 5705.41(D). We found no exceptions.

**Compliance – Budgetary**

1. We compared the total from the Amended Certificate of Estimated Resources required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Comparison of Budget and Appropriated Report for the General Fund for the years ended December 31, 2009 and 2008. The amounts agreed.
2. We scanned the appropriation measures adopted for 2009 and 2008 to determine whether, for the General Fund, 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.

**Compliance – Budgetary (Continued)**

3. We compared total appropriations required by Ohio Rev. Code Section 5705.38 and 5705.40, to the amounts recorded in the Appropriation Status Report for 2009 and 2008 for the General Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status 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 General Fund for the years ended December 31, 2009 and 2008. We noted that appropriations did not exceed 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, 2009 and 2008 for the General Fund as recorded in the Appropriation Status Report. We did not note expenditures exceeding appropriations.
6. We scanned the 2009 and 2008 Revenue Status Reports and Appropriation Status Reports for evidence of interfund which Ohio Rev. Code Sections 5705.14 -- .16 restrict. We found no evidence of transfers.
7. We inquired of management and scanned the Appropriation Status Reports 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.

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 and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

May 20, 2010





**Mary Taylor, CPA**  
Auditor of State

**BMRT REGIONAL 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  
JUNE 24, 2010**