



**SWISS VALLEY JOINT AMBULANCE DISTRICT
TUSCARAWAS COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2009-2010



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Swiss Valley Joint Ambulance District
Tuscarawas County
PO Box 694
Sugarcreek, OH 44681-0694

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Swiss Valley Joint Ambulance District (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, 2010 and 2009, 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, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Fund Cash Balance Statement to the December 31, 2008 balances in the prior year. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2010 and 2009 fund cash balances reported in the Fund Cash Balance Statement. The amounts agreed.
4. We confirmed the December 31, 2010 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, 2010 bank reconciliation without exception.
5. We selected five outstanding checks haphazardly from the December 31, 2010 bank reconciliation:
 - a. We traced each check to the debit appearing in the subsequent January and February bank statements. 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, 2010 and December 31, 2009 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.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended December 31, 2010 and five member contribution cash receipts from the year ended 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Revenue History Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Charges for Services

AOS haphazardly selected five runs recorded at Smith Ambulance, Inc., the District's Billing Service Organization for the year ended December 31, 2010 and five from the year ended December 31, 2009. 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.

2010

	Run Number	Amount Billed and Debited to Accounts Receivable	Amount Credited to Accounts Receivable	Date Credited to Account	Amount Recorded in Cash Receipts Records, 2010	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1	10SC014	\$677.41	\$440.15 \$127.29 <u>\$109.97</u> \$677.41	4/7/10 4/7/10 4/21/10	\$1,510.12 N/A –Adj. \$3,301.46	\$1,510.12 N/A \$3,301.46	4/9/10 N/A 4/23/10	4/9/10 N/A 4/23/10
2	10SC73	\$874.07	\$743.64 <u>\$130.43</u> \$874.07	6/23/10 7/12/10	\$3,494.57 \$2,254.90	\$3,494.57 \$2,254.90	6/24/10 7/16/10	6/24/10 7/16/10
3	10SC132	\$877.75	877.75	10/18/10	\$4,151.03	\$4,151.03	10/22/10	10/22/10
4	10B143	742.64	\$500.40 \$117.14 <u>\$125.10</u> \$742.64	11/22/10 11/22/10 12/20/10	\$3,375.49 N/A – Adj. \$2,816.67	\$3,375.49 N/A \$2,816.67	11/24/10 N/A 12/24/10	11/24/10 N/A 12/24/10
5	10SC176	645.22	\$161.31 <u>\$483.91</u> \$645.22	12/8/10 12/15/10	N/A – Amish Adj. \$3,062.28	N/A \$3,062.28	N/A 12/17/10	N/A 12/17/10

2009

	Run Number	Amount Billed and Debited to Accounts Receivable	Amount Credited to Accounts Receivable	Date Credited to Account	Amount Recorded in Cash Receipts Records, 2009	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
6	09B12	\$657.00	\$471.32	2/17/09	\$4,345.92	\$4,345.92	2/20/09	2/20/09
			\$60.68	2/17/09	N/A – Adj.	N/A	N/A	N/A
			<u>\$125.00</u>	2/27/09	\$2,057.14	\$2,057.14	2/27/09	2/27/09
		\$657.00						
7	09SC020	\$100.00	\$100.00	3/4/09	\$2,445.60	\$2,445.60	3/13/09	3/13/09
8	09B054	\$612.00	\$441.06	7/16/09	\$3,064.88	\$3,064.88	7/17/09	7/17/09
			\$60.68	7/16/09	N/A – Adj.	N/A	N/A	N/A
			<u>\$110.26</u>	8/7/09	\$2,558.99	\$2558.99	8/7/09	8/7/09
		\$612.00						
9	09SC7413	\$818.86	\$541.87	8/21/09	\$2,580.52	\$2580.52	8/21/09	8/21/09
			\$141.53	8/21/09	N/A – Adj.	N/A	N/A	N/A
			<u>\$135.46</u>	9/14/09	\$2,829.89	\$2,829.89	9/21/09	9/21/09
10	09B90	\$745.92	\$388.25	10/2/09	\$3,703.54	\$3,703.54	10/9/09	10/9/09
			\$260.60	10/2/09	N/A – Adj.	N/A	N/A	N/A
			<u>\$97.07</u>	10/27/09	\$3,894.56	\$3,894.56	10/30/09	10/30/09

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

Debt

1. The prior audit report disclosed no debt outstanding as of December 31, 2008 and 2007.
2. We inquired of management, and scanned the Revenue History Report and Expense History Report for evidence of bonded or note debt issued during 2010 or 2009 or outstanding as of December 31, 2010 or 2009. We noted no new debt issuances, nor any debt payment activity during 2010 or 2009.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the Payroll Journal Reports and determined whether the following information in the minute records 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. Retirement system participation and payroll withholding.
 - d. Federal, State & Local income tax withholding authorization and withholding.
 - e. Any other deduction authorizations (deferred compensation, etc.)

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.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2010. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2011	12/31/10	1,709.23	1709.23
State income taxes	January 18, 2011	12/29/10	322.90	322.90
Local income tax - Village of Sugarcreek	January 31, 2011	12/29/10	381.04	381.04
Local income tax – Village of Baltic	February 15, 2011	12/29/10	176.82	176.82
OPERS retirement (withholding plus employee share)	January 30, 2011	12/31/10	4,088.70	4,088.70

We found no exceptions.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Check Register Report for the year ended December 31, 2010 and ten from the year ended 2009 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 Check Register 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 ten instances where disbursements requiring certification were not certified nor was a Then and Now Certificate issued. Ohio Rev. Code Section 5705.41(D) requires certifying at the time of a commitment, which should precede the invoice date. Because we did not test all expenditures, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. We compared the total from the Amended Official Certificate of Estimated Resources required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue History Report for the years ended December 31, 2010 and 2009. The amounts agreed.
2. We scanned the appropriation measures adopted for 2010 and 2009 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 Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Section 5705.38 and 5705.40, to the amounts recorded in the Expense Statement Report for 2010 and 2009. The amounts on the appropriation resolutions agreed to the amounts recorded in the Expense Statement Report. We found no exceptions.
4. Ohio Rev. Code Section 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the years ended December 31, 2010 and 2009. We noted no funds for which appropriations exceeded 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, 2010 and 2009 as recorded in the Expense Statement Report. We noted no funds for which expenditures exceeded appropriations.
6. We inquired of management and scanned the Expense Statement Report 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 did not receive a response from Officials to the exception reported above.

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.



Dave Yost
Auditor of State

July 28, 2011

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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 11, 2011