

**TRI-COUNTY AMBULANCE DISTRICT
TUSCARAWAS COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2010 and 2009**

Perry & Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

Board of Trustees
Tri-County Ambulance District
530 South College Street
Newcomerstown, Ohio 43832

We have reviewed the *Independent Accountants' Report on Agreed-Upon Procedures* of Tri-County Ambulance District, Tuscarawas County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2009 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Tri-County Ambulance District is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

July 22, 2011

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**TRI-COUNTY AMBULANCE DISTRICT
TUSCARAWAS COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 16, 2011

Tri-County Ambulance District
Tuscarawas County
530 South College Street
Newcomerstown, Ohio 43832

To the Fiscal Officer, Executive Director and Board of Trustees:

We have performed the procedures enumerated below, with which the Board of Trustees and the management of **Tri-County Ambulance District**, Tuscarawas County, Ohio (the District) and the Auditor of State 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

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 Status Report to the December 31, 2008 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, 2010 and 2009 fund cash balances reported in the Fund Status Reports. The amounts agreed.
4. We confirmed the December 31, 2010 bank account balances with the District's financial institutions. 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 all reconciling debits haphazardly from the December 31, 2010 bank reconciliation:
 - a. We traced each debit to the 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.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2010 and one from 2009:
 - a. We traced the gross receipts from the *Statement* to the amounts recorded in the Receipt Register 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 receipts were recorded in the proper year. The receipts were recorded in the proper year.

2. We scanned the Receipt Register Report to determine whether it included the proper number of tax receipts for 2010 and 2009 for each of the three counties from which taxes are levied:
 - a. Two personal property tax receipts.
 - b. Two real estate tax receipts.

We noted the Receipts Register Report did not include the proper number of tax receipts due to Personal Property Tax receipts posted as intergovernmental receipts in 2010. We noted no other exceptions.

3. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2010 and 2009:
 - a. We compared the amounts from the DTL to the amounts recorded in the Receipt Register 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, 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. The amounts agreed, except: receipt No. 2 through 5 below from 2010 and receipt No. 6 through 10 below from 2009 indicated they were partial payments.

	Amount Billed and Debited to Accounts Receivable	Amount Recorded in Cash Receipts Records, 2010	Amount Credited to Accounts Receivable	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1	\$852.00	\$852.00	\$852.00	\$852.00	3/22/10	3/22/10
2	\$630.00	\$375.96	\$375.96	\$375.96	5/10/10	5/10/10
3	\$972.00	\$691.50	\$691.50	\$691.50	8/23/10	8/23/10
4	\$864.00	\$489.30	\$489.30	\$489.30	10/14/10	10/18/10
5	\$780.00	\$444.88	\$444.88	\$444.88	11/9/10	11/17/10
	Amount Billed and Debited to Accounts Receivable	Amount Recorded in Cash Receipts Records, 2009	Amount Credited to Accounts Receivable	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
6	\$864.00	\$480.80	\$480.80	\$480.80	2/23/09	3/31/09
7	\$828.00	\$116.03	\$116.03	\$116.03	5/29/09	5/29/09
8	\$864.00	\$600.99	\$600.99	\$600.99	7/31/09	7/31/09
9	\$780.00	\$436.38	\$436.38	\$436.38	8/17/09	8/17/09
10	\$852.00	\$475.24	\$475.24	\$475.24	11/25/09	11/30/09

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

Debt

1. From the prior audit report, we noted the following note outstanding as of December 31, 2008. These amounts agreed to the District's January 1, 2009 balances on the summary we used in step 3.

Issue	Principal outstanding as of December 31, 2008:
Promissory Note	\$ 70,000

2. We inquired of management, and scanned the Receipt Register and Payment Detail Report for evidence of bonded or note debt issued during 2010 or 2009 or debt payment activity during 2010 or 2009. We noted no new debt issuances. All outstanding debt noted agreed to the summary we used in step 3.
3. We obtained a summary of note debt activity for 2010 and 2009 and agreed principal and interest payments from the related debt amortization schedules to the General Fund payments reported in the Payment Detail Report. We also compared the date the debt payments were due to the date the District made the payments. We found no exceptions.

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 Register Detail and determined whether the following information in the minute record 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 steps a. – f. above.

2. We compared the checks we selected in step 1, to 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	December 22, 2010	\$ 2,095.13	\$ 2,095.13
State income taxes	January 15, 2011	December 22, 2010	\$ 504.61	\$ 504.61
Local income tax	January 31, 2011	December 22, 2010	\$ 1,119.59	\$ 1,119.59
OPERS retirement (withholding plus employee share)	January 30, 2011	January 13, 2011	\$ 4,538.75	\$ 4,538.75

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register Detail 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 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 Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue Status Report for the General Fund for the years ended December 31, 2010 and 2009. The Revenue Status Report recorded budgeted (i.e. certified) resources of \$376,956 and \$368,027 for 2010 and 2009, respectively. However, the final *Amended Official Certificate of Estimated Resources* reflected \$370,928 and \$378,076 for 2010 and 2009, respectively. The fiscal officer should periodically compare amounts recorded in the Revenue Status Report to amounts recorded on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the District may be using inaccurate information for budgeting and monitoring purposes.
2. We scanned the appropriation measures adopted for 2010 and 2009 to determine whether the District 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 Appropriation Status Report for 2010 and 2009. The Appropriation Status Report recorded appropriations of \$424,827 and \$437,229 for 2010 and 2009, respectively. However, the final Appropriation Resolution reflected \$398,000 and \$417,300 for 2010 and 2009, respectively. The fiscal officer should periodically compare amounts recorded in the Appropriation Status Report to amounts recorded on the Appropriation Resolution to assure they agree. If the amounts do not agree, the District may be using inaccurate information for budgeting and monitoring purposes.
4. Ohio Rev. Code Section 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified 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 Appropriation Status Report. We noted no funds for which expenditures exceeded appropriations.
6. 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.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Payment Register Detail report for the years ended December 31, 2010 and 2009 for procurements requiring competitive bidding under the following statute:
Ohio Rev. Code Section 505.376 requires a fire and ambulance district to competitively bid purchases exceeding \$50,000 (other than compensation). We identified no purchases subject to the aforementioned bidding requirements.

Officials' Response - We did not receive a response from Officials to the exceptions 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, the Auditor of State, and others within the District and is not intended to be, and should not be used by anyone other than these specified parties.

Respectfully Submitted,



Perry and Associates
Certified Public Accountants, A.C.

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Dave Yost • Auditor of State

TRI COUNTY 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 4, 2011