



Dave Yost • Auditor of State





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Appleseed Joint Ambulance District  
516 North Main Street  
PO Box 678  
Arlington, Ohio 45814-0678

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Appleseed Joint Ambulance District, Hancock County, Ohio (the District) for the years ended December 31, 2012 and 2011.

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, 2012 or 2011.

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.

## Current Year Observations

1. The District's small size requires governing board involvement with critical accounting processes, such as reviews of activities of the District, to compensate for the inability to segregate accounting duties. The District does not maintain a billing report, nor do the Trustees review billing sheets for accuracy or completeness. The absence of these reviews may be a material weakness in internal accounting control resulting in result in inaccurate billing, EMS runs not being billed, inaccurate cash balances, or even undetected theft. The District should maintain a billing report and Trustees should review the billing report to ensure all EMS runs being billed and at the proper approved rate.
2. The District does not maintain an account receivable listing, or a report that contains adjustments to billings. This could result in the loss of revenues for the District and unapproved adjustments to accounts. The District should maintain and an accounts receivable report which includes total amounts billed, collected and adjusted by run. The listing should include outstanding amounts by 30, 60 and over 90 day delinquencies. Trustees should review and approve this listing monthly. Our prior agreed upon procedure also reported this deficiency.
3. The District does not maintain a payroll ledger. This could result in inaccuracies of gross pay, withholdings and net pay. The District should maintain a payroll ledger and document gross pay, withholdings, and net pay by employee.
4. Estimated receipts are not being posted to the receipts journal. This circumvents the necessary review process of the District Trustees. Estimated receipts should be posted to the receipts journal and reviewed by the Trustees monthly to assure the budgetary process of the District is being adhered to. Our prior agreed upon procedure also reported this deficiency.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

July 18, 2013



# Dave Yost • Auditor of State

**APPLESEED JOINT AMBULANCE DISTRICT**

**HANCOCK 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  
JULY 30, 2013**