



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Western Joint Ambulance District
Hamilton County
7998 Main Street
PO Box 802
Miamitown, OH 45041

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Western 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, 2014 and 2013, 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, 2014 and December 31, 2013 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2013 beginning book balance recorded in the bank reconciliation to the December 31, 2012 balance in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2014 beginning book balance recorded in the bank reconciliation to the December 31, 2013 balance in the bank reconciliation. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the check register balances as of December 31, 2014 and 2013. The amounts agreed.
4. We confirmed the December 31, 2014 savings and checking account balances with the District's financial institution. The bank indicated that the checking account held \$150 more than the amount on the account record printout. We also agreed the confirmed checking account balance to the amount appearing in the December 31, 2014 bank reconciliation without exception. We noted that the District does not reconcile its savings account.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2014 bank reconciliation:
 - a. We traced each debit to the subsequent January and 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. We noted no exceptions.
- 6. We tested interbank account transfers occurring in December of 2014 and 2013 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.
- 7. We tested investments held at December 31, 2014 and December 31, 2013 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, Intergovernmental and Other Confirmable Cash Receipts

- 1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2014 and one from 2013.
 - a. We traced the receipts from the *Statement* to the amount recorded in the Income Report. We noted that the District recorded the receipts net of fees and advances. We also traced the advances noted on the *Statement* to the Income 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. The District has only one fund. 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 Income Report to determine whether it included two real estate tax receipts plus nine advances for 2014 and two real estate tax receipts plus ten advances for 2013. We noted the Income Report included the proper number of tax receipts for each year.
- 3. We selected all three receipts from the State Distribution Transaction Lists (DTL) from 2014 and all three from 2013. We selected support for five receipts from the Income folder for 2014. We also selected five receipts from the County Auditor's Detail Transactions of the Subsidiary Accounts Report from 2013.
 - a. We compared the amount from the above documents to the amount recorded in the Income Reports. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper funds. The District has only one fund. We found no exceptions.
 - c. We determined whether the receipts were 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, 2014.

2. We inquired of management, and scanned the Income Reports and Check Register for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances, nor any debt payment activity during 2014 or 2013.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Employee Detail Adjustment Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Adjustment Report 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. We found no exceptions.
 - c. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2014 to determine whether 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 2014. We noted 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, 2015	January 9, 2015	1,733.98	1,733.98
State income taxes	January 15, 2015	January 9, 2015	307.37	307.37
Local income tax	January 15, 2015	January 9, 2015	49.48	49.48
OPERS retirement	January 30, 2015	January 9, 2015	6,338.94	6,338.94

Non-Payroll Cash Disbursements

1. From the check register, we re-footed checks recorded as disbursements for Town Halls, Memorial Buildings, and Grounds, for 2014. The total agreed with the Appropriation report.
2. We haphazardly selected ten disbursements from the check register for the year ended December 31, 2014 and ten from the year ended 2013 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 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 attempted to compare the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Income report for the years ended December 31, 2014 and 2013. The District did not record estimated receipts in its Income report.
2. We scanned the appropriation measures adopted for 2014 and 2013 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 Sections 5705.38 and 5705.40, to the amounts recorded in the Appropriation Report for 2014 and 2013. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation report, except as follows:
 - a. On the 2014 appropriation, Line 1-A-17 for State Examiners' Charges had an amount of \$5,000 on the resolution but was recorded on the Appropriation report as \$10,000, a variance of (\$5,000).
 - b. On the 2014 appropriation, Line 1-A-25 for Contingency Account had an amount of \$453,739 on the resolution but was recorded on the appropriation report as \$453,439, a variance of \$300.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the years ended December 31, 2014 and 2013. 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, 2014 and 2013 as recorded in the Appropriation Report. We noted no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We scanned the Income report for evidence of new restricted receipts requiring a new fund during December 31, 2014 and 2013. We also inquired of management regarding whether the District received new restricted receipts. We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the District to establish a new fund.
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, those charged with governance, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Dave Yost
Auditor of State

Columbus, Ohio

February 19, 2015

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WESTERN JOINT AMBULANCE DISTRICT

HAMILTON 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
MARCH 10, 2015**