



Dave Yost • Auditor of State





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Perry Port Salem Ambulance District  
Shelby County  
P.O. Box 16  
Port Jefferson, Ohio 45360

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Perry Port Salem Ambulance District, Shelby County, (the District) for the years ended December 31, 2015 and 2014.

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, 2015 or 2014.

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. **Ohio Rev. Code Section 117.38** states that each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with auditor of state within sixty days after the close of the fiscal year.

The District filed its 2015 and 2014 annual financial reports with the auditor of state on March 16, 2016 and March 15, 2016, respectively, which is beyond the sixty day deadline as stated in the above code section.

The District should file its annual financial report within sixty days of year-end.

2. The District did not receive or post any homestead and rollback receipts during 2015. Beginning in 2015, the State required all governmental entities to sign up to receive all State revenue via electronic funds transfer (EFT). However, the District did not complete and file the EFT authorization form with the State. This resulted in homestead and rollback receipts totaling approximately \$5,574 that was due to the District, but not received. The District completed and filed the applicable authorization form in February 2016; however, as of March 15 2016, none of the applicable revenue had yet been received by the District.

The District should complete and file all authorization forms timely with the State. Additionally, the District should continue to follow-up with the State until the 2015 homestead and rollback receipts are received. Failure to do so could result in revenue that is due to the District, but not received.

**Current Year Observations  
(Continued)**

3. The District was issued payments totaling \$4,010 and \$6,420 during 2015 and 2014, respectively, for a State grant. Although the payments were issued to the District, the grant was actually for the private company that the District contracts with, Perry Port Salem Ambulance Service, Inc. The funds were not deposited or posted by the District; however, because the check was issued to the District, the revenue should have been deposited and posted by the District and then passed on to Perry Port Salem Ambulance Service, Inc. via a check.

Failure to deposit and post revenue that is in the name of the District could lead to lack of accountability for the revenue that is paid to the District.

If the District's information is continued to be used to apply for grants, the applicable grant revenue should be accounted for by the District and then passed on to the Perry Port Salem Ambulance Service, Inc.

4. The District paid Medicare taxes of approximately \$88 related to 2015 wages on March 27, 2016, significantly after the due date of January 31, 2016.

Failure to pay the required Medicare amount prior to the due date could lead to interest charges and late fees.

The District should pay all withholdings and the related employer share prior to the due date.

**Current Status of Matters we reported in our Prior Engagement**

Our prior basic audit for the years ended December 31, 2013 and 2012 identified the following issues:

1. Property tax settlements were posted to the revenue ledger at the net amount, rather than the gross amount.
2. Budgetary data (estimated revenue and appropriations) was not integrated into the manual accounting system.
3. Total disbursements from the appropriation ledger did not agree to the District's annual report for either year.

All of the above issues were identified as occurring again for the 2015 and 2014 period.

The District should review a sample chart of accounts and record revenue and expenditure activity to the account code which best represents the transaction. The amounts recorded in the accounting records should support the totals reported on the annual financial report. Additionally, budgetary data for estimated revenues and appropriations should be entered into the manual accounting system so that budget versus actual information can be prepared and utilized at any point in time.



**Dave Yost**  
Auditor of State

May 9, 2016



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**PERRY PORT SALEM AMBULANCE DISTRICT**

**SHELBY 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  
MAY 19, 2016**