

QUAD AMBULANCE DISTRICT

STARK COUNTY, OHIO

AGREED UPON PROCEDURES

For the Years Ended December 31, 2015 and 2014





Dave Yost • Auditor of State

Board of Trustees
Quad Ambulance District
6930 Minerva Road SE
P.O. Box Box 33
Waynesburg, Ohio 44688

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Quad Ambulance District, Stark County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2014 through December 31, 2015. Based upon this review, we have accepted this report 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. The Quad 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

May 19, 2016

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**QUAD AMBULANCE DISTRICT
STARK COUNTY
Audit Report
For the Years Ended December 31, 2015 and 2014**

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures	1

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Quad Ambulance District
Stark County
6930 Minerva Road SE
P.O. Box Box 33
Waynesburg, Ohio 44688

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Quad Ambulance District (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, 2015 and 2014, 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, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Fund Journal to the December 31, 2013 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Fund Journal to the December 31, 2014 balances in the Fund Journal. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported in the Fund Journal. The amounts agreed.
4. We confirmed the December 31, 2015 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, 2015 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 bank reconciliation:
 - a. We traced each debit to the subsequent January 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.

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 2015 and one from 2014.
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Receipt Journal 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 receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Receipt Journal Report to determine whether it included two real estate tax receipts from Stark and Carroll counties for 2015 and 2014. We noted the Receipts Journal Report included the proper number of tax receipts for each year.
3. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2015 and five from 2014. We also selected five receipts from the Carroll County Distribution of Receipts Report and five receipts from the Stark County Payment Distribution Report from 2015 and 2014.
 - a. We compared the amount from the above reports to the amount recorded in the Receipt Journal 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

1. We confirmed the amounts paid from Ohio Billing, Inc., the service organization that performs the emergency medical services (EMS) billings, to the District during 2015 and 2014. The amounts did not agree. For 2015, the confirmed amount paid from Ohio Billing, Inc. was \$141,680; however, the amount recorded in the Receipts Journal Report was \$142,738. The confirmed amount paid from Ohio Billing, Inc. was reconciled to the Receipt Journal Report as follows:

Ohio Billing, Inc. confirmed amount as of December 31, 2015	\$141,680
Two EMS receipts totaling \$895 credited by Ohio Billing, Inc. in December 2014 were recorded by the District in January 2015	895
One EMS receipt representing delinquencies totaling \$168 paid from Regional Collection Services, Inc. were not included in the Ohio Billing Inc. confirmation	163
Receipt Journal Report amount as of December 31, 2015	\$142,738

For 2014, the confirmed amount paid from Ohio Billing, Inc. was \$127,021; however, the amount recorded in the Receipts Journal Report was \$125,800. The confirmed amount paid from Ohio Billing, Inc. was reconciled to the Receipts Journal Report as follows:

Ohio Billing, Inc. confirmed amount as of December 31, 2014	\$127,021
Two EMS receipts totaling \$1,257 credited by Ohio Billing, Inc. in August 2013 were recorded by the District in September 2014	1,257
Five EMS receipts totaling \$1,583 credited by Ohio Billing, Inc. in January 2014 were recorded by the District in December 2013	(1,583)
Two EMS receipts totaling \$895 credited by Ohio Billing, Inc. in December 2014 were recorded by the District in January 2015	(895)
Receipt Journal Report amount as of December 31, 2014	\$125,800

- d. We determined whether the receipts were recorded in the proper year. We found two EMS receipts totaling \$895 credited by Ohio Billing, Inc. 2014 recorded in 2015; two EMS receipts totaling \$1,257 credited by Ohio Billing, Inc. in 2013 recorded in 2014; five EMS receipts totaling \$1,583 credited by Ohio Billing, Inc. in 2014 recorded in 2013

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2013.
2. We inquired of management, and scanned the Receipt Journal Report and Appropriation Ledger Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2015 and one payroll check for five employees from 2014 from the Detailed Appropriation Ledger Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Direct Deposit Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We determined whether the account codes to which the direct deposit was posted were reasonable based on the employees' duties as documented in the minute record. 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, 2015 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 2015. 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, 2016	January 15, 2016	\$3,551.45	\$3,551.45
State income taxes	January 15, 2016	January 14, 2016	\$592.87	\$592.87
OPERS retirement	January 30, 2016	January 14, 2016	\$7,303.63	\$7,303.63

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Check Register Report for the year ended December 31, 2015 and ten from the year ended December 31, 2014 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 two instances where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code Section 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not test all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. We compared 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 Revenue Account Status Report for the years ended December 31, 2015 and 2014. The amounts agreed.
2. We scanned the appropriation measures adopted for 2015 and 2014 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 Status Report for 2015 and 2014. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status report.
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, 2015 and 2014. We noted appropriations did not exceed 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, 2015 and 2014 as recorded in the Appropriation Status 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 Receipt Journal Report for evidence of new restricted receipts requiring a new fund during December 31, 2015 and 2014. 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.
8. We scanned the Cash Journal Report for the years ended December 31, 2015 and 2014 for a negative cash fund balance. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having negative cash fund balance.

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, the Board of Trustees, 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.



Charles E. Harris and Associates, Inc.
March 20, 2016

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Dave Yost • Auditor of State

QUAD AMBULANCE DISTRICT

STARK 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
JUNE 2, 2016**