



**MACOCHEE JOINT AMBULANCE DISTRICT
LOGAN COUNTY
AGREED-UPON PROCEDURES
FOR THE YEARS ENDED DECEMBER 31, 2019 - 2018**

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KEITH FABER



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Board of Trustees
Macochee Joint Ambulance District
113 East Newell Street
P.O. Box 6414
West Liberty, OH 43357

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Macochee Joint Ambulance District, Logan County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2018 through December 31, 2019. 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. Macochee Joint Ambulance District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 28, 2021

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MACOCHEE JOINT AMBULANCE DISTRICT
LOGAN COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

May 31, 2021

Macochee Joint Ambulance District
Logan County
113 East Newell Street, P.O. Box 6414
West Liberty, Ohio 43357

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of **Macochee Joint Ambulance District**, Logan County (the District) and the Auditor of State, on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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 recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Cash Summary by Fund Report to the December 31, 2017 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We noted a variance of \$291,398 due to not properly posting an adjustment from the prior year Agreed-Upon Procedures Report for the Edward Jones Investments. We will repropose this entry to bring the Edward Jones account onto the books of the District. No other exceptions noted. We also agreed the January 1, 2019 beginning fund balances recorded in the Cash Summary by Fund Report to the December 31, 2018 balances in the Cash Summary by Fund Report. We noted a variance of \$757 due to a fund balance adjustment for a voided check. No other exceptions noted.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
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Cash and Investments (Continued)

3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Fund Status Report and the financial statements filed by the District in the Hinkle System. We noted variances of \$2,249 and \$275 between the bank reconciliations and the Fund Status Report in 2019 and 2018, respectively, due to other adjusting factors for receipts not recorded in UAN. We proposed adjustments to record these receipts in UAN and the District has posted these adjustments to its accounting system.
4. We confirmed the December 31, 2019 bank account balances with the District's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation, noting a variance of \$100,000 due to a Certificate of Deposit that is not in UAN. When this Certificate of Deposit was opened in February 2018, a check transaction was entered which improperly reduced the fund balance in UAN. We also noted a variance of \$321,611 for the cost basis in the Edward Jones account that is not recorded in UAN. We proposed adjustments to record these balances in UAN and the District has posted these adjustments to its accounting system.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 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. There were no exceptions.
6. We selected all reconciling credits (such as deposits in transit) from the December 31, 2019 bank reconciliation:
 - a. We traced each credit to the subsequent January or February bank statement. We noted that the credits did not clear on either bank statement. We recommend the District review these deposits in transit and determine whether they should be voided.
 - b. We agreed the credit amounts to the Revenue Ledger. The credits were recorded as a September and November 2018 receipt for the same amount recorded in the reconciliation.
7. We inspected investments held at December 31, 2019 and December 31, 2018 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. There were no exceptions.

Property Taxes and Intergovernmental Cash Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes* and State Distribution Transaction Lists (DTL) from 2019 and a total of five from 2018:
 - a. We compared the amount from the above named reports to the amount recorded in the Revenue Ledger. The amounts agreed.
 - b. We inspected the Revenue Ledger to confirm the receipt was allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found one receipt in 2019 for an EMS Grant that was improperly recorded in the Investment Trust Fund. This receipt was included in the adjustment noted in the Compliance – Budgetary Section Step 1. We found no other exceptions.
 - c. We inspected the Revenue Ledger to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.

Property Taxes and Intergovernmental Cash Receipts (Continued)

2. We inspected the Revenue Ledger to determine whether it included two real estate tax receipts for 2019 and 2018. The Revenue Ledger included the proper number of tax receipts for each year.

Charges for Services

1. We selected five receipts recorded in the Revenue Ledger from the year ended December 31, 2019 and five from the year ended December 31, 2018. We compared the receipt to the amount credited to the bank statement and to the amount listed in the Robinaugh EMS, LLC's, service organization that performs emergency medical billing, Credit Detail Report. We also compared the date the payment was recorded in the Revenue Ledger to the date deposited per the bank statement and to the received date on the Credit Detail Report from the Robinaugh EMS, LLC.

Per the table below, the following was confirmed:

1. The amounts agreed;
2. The amounts were allocated to the proper fund;
3. The amounts were recorded in the proper year;
4. The cash was deposited timely.

2019

	Amount Recorded in the Revenue Ledger	Amount Deposited per Bank Statement	Amount on the Robinaugh EMS, LLC's Credit Detail Report	Fund Recorded in the Revenue Ledger	Received Dated on Credit Detail Report	Date Recorded in the Revenue Ledger	Date Deposited per Bank Statement
1.	168.46	168.46	168.46	1000-299-0000	2/22/2019	2/22/2019	2/22/2019
2.	870.00	870.00	870.00	1000-299-0000	4/10/2019	4/9/2019	4/10/2019
3.	784.45	784.45	784.45	1000-299-0000	6/14/2019	6/14/2019	6/14/2019
4.	216.26	216.26	216.26	1000-299-0000	10/2/2019	10/2/2019	10/4/2019
5.	356.51	356.51	356.51	1000-299-0000	11/14/2019	11/14/2019	11/14/2019

2018

	Amount Recorded in the Revenue Ledger	Amount Deposited per Bank Statement	Amount on the Robinaugh EMS, LLC's Credit Detail Report	Fund Recorded in the Revenue Ledger	Received Dated on Credit Detail Report	Date Recorded in the Revenue Ledger	Date Deposited per Bank Statement
1.	119.44	119.44	119.44	1000-299-0000	2/14/2018	2/14/2018	2/14/2018
2.	751.16	751.16	751.16	1000-299-0000	5/4/2018	5/4/2018	5/4/2018
3.	356.14	356.14	356.14	1000-299-0000	7/24/2018	7/23/2018	7/24/2018
4.	870.00	870.00	870.00	1000-299-0000	10/9/2018	10/9/2018	10/9/2018
5.	455.60	455.60	455.60	1000-299-0000	12/6/2018	12/6/2018	12/6/2018

Charges for Services (Continued)

We noted the EMS Charges for Services receipts were not posted to the proper fund. Per ORC 505.721, charges collected under this section shall be kept in a separate fund designated as the ambulance and emergency medical services fund. The moneys in the fund shall be used for the payment of the costs of the management, maintenance, and operation of ambulance and emergency medical services in the district. We recommend the district establish an ambulance and emergency medical services fund and ensure the Charges for Services receipts are properly posted to it going forward. No other exceptions noted.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2017.
2. We inquired of management, and inspected the Revenue Ledger and Appropriation Ledger for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. There were no new debt issuances, nor any debt payment activity during 2019 or 2018.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Wage Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the Wage Detail Report to determine the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the minute record. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 to confirm 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 2019. We observed 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, 2020	December 26, 2019	\$10,195.46	\$10,195.46
State income taxes	January 15, 2020	December 27, 2019	\$594.07	\$594.07
Local income tax	January 31, 2020	December 30, 2019	\$304.10	\$304.10
OPERS retirement	January 30, 2020	December 27, 2019	\$6,411.76	\$6,411.76
School District tax	January 15, 2020	December 27, 2019	\$208.37	\$208.37

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Appropriation Ledger for the year ended December 31, 2019 and 10 from the year ended 2018 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 Appropriation Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. 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 one instance in 2019 and one instance in 2018 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 inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2019 and 2018 for the General, Capital Projects, and Investment Trust funds. The Investment Trust Fund had expenditures for 2019 that exceeded total appropriations by \$14,363, contrary to Ohio Rev. Code Section 5705.41(B). The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary, and if resources are available. We further noted that this Investment Trust Fund was set up in error when the District received unrestricted funds from the Busic Estate. We proposed an adjustment to move the balance of the Investment Trust Fund to the General Fund and the District has posted these adjustments to its accounting system.
2. We inspected the 2019 and 2018 Revenue Status Reports and Appropriation Status Reports for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2019 and 2018 for negative cash fund balances. 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. There were no funds having negative cash fund balances.

Sunshine Laws Compliance

1. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.

Sunshine Laws Compliance (Continued)

3. We inquired with District management and determined that the District did not have any denied public records requests during the engagement period.
4. We inquired with District management and determined that the District did not have any public records requests with redactions during the engagement period.
5. We inquired with District management and determined that the District did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
6. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
8. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).
9. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).].
11. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
13. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires Districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2019 and 2018 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we obtained:
 - a list(s) of authorized users, and
 - a list of all credit card account transactions.
 - a. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
 - b. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.We noted all 3 Wex Bank Card transactions tested had late fees and interest charged. Due to the late fees and interest, we performed a scan of all credit card transactions in 2019 and 2018 and noted a total of \$221.44 in late fees and interest was paid. We found no other exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

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OHIO AUDITOR OF STATE KEITH FABER



MACOCHEE JOINT AMBULANCE DISTRICT

LOGAN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/10/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov