



Dave Yost • Auditor of State



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Houston Joint Ambulance District
Shelby County
5544 Cecil Road
Sidney, Ohio 45365

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Houston Joint Ambulance District, Shelby County, (the District) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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 did not incorporate budgeted receipts into the manual accounting records, to track budget versus actual receipts throughout the year. The District should include estimated receipts in the manual accounting records so that members of the governing board can make informed decisions and avoid potential deficit spending.

Current Status of Matters we Reported in our Prior Engagement

2. Our prior engagement for the years ended December 31, 2012 and 2011 included a matter related to failing to file the annual financial report with the Ohio Auditor of State as required by Ohio Rev. Code Section 117.38. The District has not filed it 2013 or 2014 annual financial report with the Auditor of State within sixty days as required by the Ohio Rev. Code. The District should implement procedures to file the annual financial report with the Auditor of State in accordance with the Ohio Rev. Code Section 117.38.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 27, 2015

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HOUSTON JOINT 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
APRIL 9, 2015**