



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Appleseed Joint Ambulance District  
516 North Main Street  
P.O. Box 678  
Arlington, Ohio 45814

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Appleseed Joint Ambulance District, Hancock County, Ohio (the District) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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's small size requires governing board involvement with critical accounting processes, such as reviews of activities of the District, to compensate for the inability to segregate accounting duties. The District does not maintain a billing report, nor do the Trustees review billing sheets for accuracy or completeness. The absence of these reviews may be a material weakness in internal accounting control that could result in inaccurate billings; EMS runs not being billed, inaccurate cash balances, or even undetected theft occurring without detection. The District should maintain a billing report and Trustees should review the billing report to help ensure all EMS runs are being billed and at the proper approved rate. The prior audit also reported this deficiency.
2. The District does not maintain an accounts receivable listing, or a report that contains adjustments to billings. This could result in the loss of revenues for the District and unapproved adjustments to accounts. The District should maintain an accounts receivable report which includes total amounts billed, collected and adjusted by run. The listing should include outstanding amounts by 30, 60 and over 90 day delinquencies. Trustees should review and approve this listing monthly. The prior audit also reported this deficiency.

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

**Dave Yost**  
Auditor of State

November 30, 2017

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**APPLESEED JOINT AMBULANCE DISTRICT**

**HANCOCK 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  
DECEMBER 14, 2017**