



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, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

## **Current Year Observations and Current Status of Matters Reported in our Prior Engagement**

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 2017 and 2016 annual financial reports with the auditor of state on May 17, 2018, 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. Beginning in 2015, the State required all governmental entities to sign up to receive all State revenue via electronic funds transfer (EFT). The District did not complete and file the EFT authorization form with the State in a timely manner, which led to no homestead and rollback receipts received by the District in 2015. The District completed and filed the applicable authorization form in February 2016; however, one of the 2015 homestead and rollback distributions in the net amount of \$2,782 has not yet been received by the District.

The District should continue to follow-up with the State until the remaining 2015 homestead and rollback receipt is received. Failure to do so could result in revenue that is due to the District, but not received.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement  
(Continued)**

3. The District was issued payments totaling \$6,800 and \$8,000 during 2017 and 2016, 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 2017 wages on March 21, 2018, significantly after the due date of January 31, 2018.

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.

5. Property tax and homestead and rollback receipts were incorrectly posted to the revenue ledger at the net amount, rather than the gross amount.

Failure to report these receipts at the gross amount, along with the related fees, could lead to understated revenues and expenditures.

The District should record property tax and homestead and rollback receipts at the gross amount.

6. Budgetary data (estimated revenue and appropriations) was not integrated into the manual accounting system.

Failure to integrate budgetary data into the manual accounting system could lead to an inability to monitor actual results against the budget.

The District should include estimated receipts and approved appropriation amounts in the revenue ledger and appropriations ledger, respectively.

All of the above issues were also identified during the prior basic audit procedures.



**Dave Yost**  
Auditor of State

June 7, 2018



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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  
JUNE 19, 2018**