



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

BKP Ambulance District  
Hardin County  
439 South Main Street  
Kenton, Ohio 43326

We have performed the procedures enumerated below on the BKP Ambulance District's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 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, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing 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, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash and Investments

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for the General Fund recorded in the Fund Ledger Report to the December 31, 2019 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for the General Fund recorded in the Fund Ledger Report to the December 31, 2020 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2021 and 2020 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the District in the Hinkle System. In 2020, the adjusted UAN Balances and Adjusted Bank Balances were \$54 more than the amounts reported in the Fund Status Report and the financial statements filed by the District in the Hinkle System due to not posting a receipt. We found no other exceptions.

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### **Cash and Investments (Continued)**

4. We confirmed the December 31, 2021 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, 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 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 and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2021 and December 31, 2020 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipt from the *Statement of Semiannual Apportionment of Taxes* and State Distribution Transaction Lists (DTL) from 2021 and a total of five from 2020:
  - a. We compared the amount from the above named reports to the amount recorded in the Receipt Register Report. We found two property tax settlements posted at net rather than gross. We found no other exceptions.
  - b. We inspected the Receipt Register Report to determine these receipts were allocated to the proper fund as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We inspected the Receipt Register Report to determine whether the receipt was recorded proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included two real estate tax receipts for 2021 and 2020. The Receipt Register Report included the proper number of tax receipts for each year. We found no exceptions.
3. We confirmed the total amount paid from the City of Kenton Fire Department to the District during 2021 with the City of Kenton Auditor's Office. We found no exceptions.
  - a. We inspected the Receipt Register Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Charges for Services**

1. We inspected the Fiscal YTD Summary report.
  - a. This report listed \$429,407.68 and \$248,744.45 of accounts receivable as of December 31, 2021 and 2020, respectively.
  - b. Of the total receivables reported in the preceding procedure, \$90,129.39 and \$132,215.72 were recorded as more than 120 days delinquent.

**Charges for Services (Continued)**

2. We inspected the minutes for non-cash A/R adjustments.
  - a. The minutes did not list a total of non-cash receipt adjustments for the years ended December 31, 2021 and 2020.
  - b. We selected all non-cash adjustments from 2021 and all non-cash adjustments from 2020, and observed that the Board approved each adjustment.
  
3. We selected five run sheets, and agreed the patient name and service date to the related amounts billed, and the amount debited to accounts receivable, from the year ended December 31, 2021; and five from the year ended December 31, 2020. Per the table below, we found no exceptions.

**2021**

|    | <b>Amount Billed per the<br/>Billing / Run Report,<br/>2021</b> | <b>Amount Debited to<br/>Accounts Receivable</b> |
|----|---|--|
| 1. | \$1,078.00  | \$1,078.00                                       |
| 2. | \$759.00  | \$759.00   |
| 3. | \$1,288.00  | \$1,288.00                                       |
| 4. | \$0.00  | \$0.00   |
| 5. | \$1,223.00  | \$1,223.00                                       |

**2020**

|    | <b>Amount Billed per the<br/>Billing / Run Report,<br/>2020</b> | <b>Amount Debited to<br/>Accounts Receivable</b> |
|----|---|--|
| 1. | \$853.95  | \$853.95   |
| 2. | \$525.57  | \$525.57   |
| 3. | \$865.95  | \$865.95   |
| 4. | \$100.00  | \$100.00   |
| 5. | \$100.00  | \$100.00   |

We also agreed the amounts billed above to the rates in force as of the service date. We found no exceptions.

4. We selected five receipts recorded in the cash receipts records from the year ended December 31, 2021 and five from the year ended December 31, 2020. We compared the receipt to the amount credited to accounts receivable records and credited in the bank statement. We also compared the date the payment was recorded in the cash receipts records to the date deposited per the bank statement. We found one instance in 2020 where the total deposit was greater than the sum of the individual payments. We found no other exceptions.

**Charges for Services (Continued)**

**2021**

|    | <b>Amount Recorded in Cash Receipts Records, 2021</b> | <b>Amount Credited to Accounts Receivable</b> | <b>Amount Deposited per Bank Statement</b> | <b>Date Recorded in Cash Receipts Records</b> | <b>Date Deposited per Bank Statement</b> |
|----|---|---|--|---|--|
| 1. | \$110.55  | \$110.55                                      | \$110.55                                   | January 14, 2021                              | January 13, 2021                         |
| 2. | \$289.22  | \$289.22                                      | \$1,539.49                                 | February 9, 2021                              | February 9, 2021                         |
| 3. | \$72.87   | \$72.87                                       | \$72.87                                    | June 14, 2021                                 | June 14, 2021                            |
| 4. | \$100.00  | \$100.00                                      | \$300.00                                   | August 16, 2021                               | August 12, 2021                          |
| 5. | \$428.36  | \$428.36                                      | \$774.72                                   | September 10, 2021                            | September 10, 2021                       |

**2020**

|    | <b>Amount Recorded in Cash Receipts Records, 2020</b> | <b>Amount Credited to Accounts Receivable</b> | <b>Amount Deposited per Bank Statement</b> | <b>Date Recorded in Cash Receipts Records</b> | <b>Date Deposited per Bank Statement</b> |
|----|---|---|--|---|--|
| 1. | \$210.00  | \$210.00                                      | \$436.00                                   | February 13, 2020                             | February 13, 2020                        |
| 2. | \$35.44   | \$35.44                                       | \$450.16                                   | April 6, 2020                                 | April 6, 2020                            |
| 3. | \$270.00  | \$270.00                                      | \$421.15                                   | July 17, 2020                                 | July 17, 2020                            |
| 4. | \$88.62   | \$88.62                                       | \$527.13                                   | September 10, 2020                            | September 10, 2020                       |
| 5. | \$355.43  | \$355.43                                      | \$547.21                                   | October 22, 2020                              | October 22, 2020                         |

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of loans debt activity for 2021 and 2020 and agreed principal and interest payments from the related debt amortization schedules to General Fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.
4. We agreed the amount of debt proceeds received for 2021 and 2020 from the debt documents to amounts recorded in the General fund per the Receipt Register Report. The amounts agreed for 2020. The on-behalf debt proceeds were not posted in 2021.
5. For new debt issued during 2021 and 2020 we inspected the debt legislation, which stated the District must use the proceeds to purchase an ambulance in 2020, and an ambulance and a Stryker cot system in 2021. We scanned the Payment Register Detail Report and observed the District purchase an ambulance in November of 2020 and an ambulance and Stryker cot system in March of 2021.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Wage Withholdings 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).
    - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization. We found two exceptions where employees did not have withholding authorization forms on file.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check. We found two instances in 2021 where the rate of pay was not provided for employees.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
  - c. We 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, 2021 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 2021. We observed the following:

| <b>Withholding<br/>(plus employer share, where<br/>applicable)</b>  | <b>Date<br/>Due</b> | <b>Date<br/>Paid</b> | <b>Amount<br/>Due</b> | <b>Amount<br/>Paid</b> |
|---|---------------------|----------------------|-----------------------|------------------------|
| Federal income taxes & Medicare<br>(and social security, for employees<br>not enrolled in pension system) | January 31, 2022    | December 24, 2021    | \$2,779.88            | \$2,779.88             |
| State income taxes  | January 15, 2022    | December 28, 2021    | \$1,394.34            | \$1,394.34             |
| City of Kenton Income Tax   | January 30, 2022    | December 28, 2021    | \$759.03              | \$759.03               |
| Alda SD   | March 19, 2022      | December 28, 2021    | 6.48                  | 6.48                   |
| Bluffton SD   | March 19, 2022      | December 28, 2021    | 3.84                  | 3.84                   |
| Celina City SD  | March 19, 2022      | December 28, 2021    | 114.90                | 114.90                 |
| Cordy-Rawson SD   | March 19, 2022      | December 28, 2021    | 25.54                 | 25.54                  |
| Elgin SD  | March 19, 2022      | December 28, 2021    | 1.44                  | 1.44                   |
| Kenton SD   | March 19, 2022      | December 28, 2021    | 84.69                 | 84.69                  |
| North Union SD  | March 19, 2022      | December 28, 2021    | 6.65                  | 6.65                   |
| Ridgemont SD  | March 19, 2022      | December 28, 2021    | 13.06                 | 13.06                  |
| Riverdale SD  | March 19, 2022      | December 28, 2021    | 3.05                  | 3.05                   |
| Upper Scioto Valley SD  | March 19, 2022      | December 28, 2021    | 1.62                  | 1.62                   |
|   |                     |                      | <u>\$261.27</u>       | <u>\$261.27</u>        |
| OPERS retirement  | January 30, 2022    | December 31, 2021    | \$11,014.76           | \$11,014.76            |

We found no exceptions.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2021 and 10 from the year ended 2020 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 Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.

### Non-Payroll Cash Disbursements (Continued)

- c. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found one instance in 2021 and two instances in 2020 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 § 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 § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General fund. Expenditures did not exceed appropriations.
2. We inspected the Cash Summary by Fund Report for the years ended December 31, 2021 and 2020 for negative cash fund balances. Ohio Rev. Code § 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 Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.
3. We inquired whether the District had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was not included as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with District management and determined the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. 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.
8. 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).



### Sunshine Law Compliance (Continued)

9. 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.
10. 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.
11. 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 § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found the District failed to properly document the purpose/subject matter of discussions for its executive sessions. As a result, there was no indication that the District's executive sessions correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).

### Other Compliance

1. Ohio Rev. Code § 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, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, 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.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

October 11, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**BKP AMBULANCE DISTRICT**

**HARDIN 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 10/25/2022**

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