



OHIO AUDITOR OF STATE
KEITH FABER



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April 24, 2019

AVR Joint Ambulance District
Seneca County
221 South Main Street
Attica, Ohio 44807

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of AVR Joint Ambulance District, Seneca County, Ohio (the District) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 accounting issue to report.

Current Status of Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2016 and 2015 included a material weakness in financial reporting due to audit adjustments identified; including the failure to accurately record receipts and disbursements in the accounting system. This finding was not corrected in the current period, and receipts were again recorded incorrectly in the accounting system. General fund charges for services receipts were received from the Seneca County Commissioners for EMS housing, coordinator fee, and run allowance. However, the receipts for these funds were incorrectly posted as individually titled sources in 2017 and 2018. Also, the District received a worker's compensation refund, from the Seneca County Commissioners. The receipt for these funds were incorrectly posted as refunds in 2017 and 2018. These amounts should have been posted as intergovernmental revenue. Revenue and Expenditures also paid on Behalf of the District were not recorded for a grant that was administered by the AVR Fire District in 2018. The District should adopt policies and procedures, including a final review of the annual report by the Fiscal Officer and Board of Trustees to identify and correct errors, omissions, and misclassifications.

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

Keith Faber
Auditor of State

Columbus, Ohio

April 24, 2019

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AVR JOINT AMBULANCE DISTRICT

SENECA 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
MAY 14, 2019**