



PERRY

& Associates CPAs

PASSION *Beyond the Numbers*

**MACOCHEE JOINT AMBULANCE DISTRICT
LOGAN COUNTY
AGREED-UPON PROCEDURES
FOR THE YEARS ENDED DECEMBER 31, 2023 - 2022**



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Board of Trustees
Macochee Joint Ambulance District
113 E Newell St.
P.O. Box 414
West Liberty, Ohio 43357

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Macochee Joint Ambulance District, Logan County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2022 through December 31, 2023. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Macochee Joint Ambulance District is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

January 21, 2025

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MACOCHEE JOINT AMBULANCE DISTRICT
LOGAN COUNTY

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Macochee Joint Ambulance District
Logan County
113 E Newell St. P.O. Box 414
West Liberty, Ohio 43357

We have performed the procedures enumerated below on the Macochee Joint Ambulance District, Logan County's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 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, 2023 and 2022 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, 2023 and 2022, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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, 2023 and December 31, 2022 bank reconciliations. We found the 2023 and 2022 reconciliation Entered Bank Balances amounts were understated by \$37,557 and \$10,372, respectively, due to unposted interest on one CD account and due to not making proper entries to record the Edward Jones investment account at cost basis. We also noted other adjusting factors totaling \$2,743.10 for amounts received from Robinaugh EMS, LLC in September and October of 2022 and deposited into the bank statement that were never recorded in UAN as they were mistakenly sent to the district and belong to another entity. As of December 31, 2023 the District was still holding these funds in their bank account. We found no other exceptions.

Cash and Investments (continued)

2. We agreed the January 1, 2022 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2021 balances in the prior year audited statements. We noted a variance of \$456 from the 2021 audit to the 2022 Cash Summary by Fund Report due to a voided receipt for a duplicate entry from the prior year. We also agreed the January 1, 2023 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2022 balances in the Cash Summary by Fund Report. We noted a variance of (\$10,707) from the 2022 Cash Summary by Fund Report to the 2023 Cash Summary by Fund Report due to an incorrect fund balance adjustment made to modify the Edward Jones account December 31, 2023 balance to the market value balance on the statement. We found no other exceptions.
3. We agreed the 2023 and 2022 Bank Reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2023 and 2022 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the District in the Hinkle System. We noted a variance from the bank reconciliation to the Fund Status Report and Hinkle Filings in 2022 of \$5,191 due to receipts deposited in November and December 2022 that were not posted in UAN until February 2023. We also noted a variance from the bank reconciliation to the Fund Status Report and Hinkle Filings in 2023 of \$47 due to an OPERS credit that was not posted to UAN until 2024. We found no other exceptions.
4. We confirmed the December 31, 2023 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, 2023 bank reconciliation. We noted a variance of \$4,958.80 due to unposted CD interest.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We noted 3 receipts totaling \$333.01 that have not cleared as of the date of this report. We found no other 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 selected all reconciling credits (such as deposits in transit) from the December 31, 2023 bank reconciliation:
 - a. We traced each credit to the subsequent January bank statement. We noted that the credits did not clear the bank as this was a duplicate receipt that was posted to UAN as receipt 91-2023 and receipt 117-2023. The amount cleared the bank on 3/20/2023 and was cleared in UAN as receipt 117-2023, posted 4/30/2023. The outstanding deposit in transit of \$663.40 should be voided. We found no other exceptions.
 - b. We agreed the credit amounts to the Revenue Ledger Report and determined they were dated prior to December 31. We found no exceptions.
7. We inspected the Fund Status Report to determine the Finding for Adjustment identified in the prior audit report, due from the Investment Trust fund, payable to the General fund, was properly posted to the ledgers and reflected in the fund balances in procedure 2. We found no exceptions.
8. We inspected investments held at December 31, 2023 and December 31, 2022 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code § 135.13, 135.14, 135.144 or 135.145. 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 and Intergovernmental Cash Receipts

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes* and State Distribution Transaction Lists (DTL) for 2023 and a total of 5 from 2022:
 - a. We compared the amount from the above-named reports to the amount recorded in the Revenue Ledger Report. The amounts agreed.
 - b. We inspected the Revenue Ledger Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
 - c. We inspected the Revenue Ledger Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Revenue Ledger Report to determine whether it included 2 real estate tax receipts for 2023 and 2022. The Revenue Ledger Report included the proper number of tax receipts for each year. We found no exceptions.

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Charges for Services

1. We selected five receipts recorded in the Revenue Ledger from the year ended December 31, 2023 and five from the year ended December 31, 2022. We compared the receipt to the amount credited to the bank statement and to the amount listed in the Robinaugh EMS, LLC's, the service Organization that performs emergency medical billing, Credit Detail Report. We also compared the date the payment was recorded in the Revenue Ledger to the date deposited per the bank statement and to the received date on the Credit Detail Report from the Robinaugh EMS, LLC.

Per the table below, the following was confirmed:

1. The amounts agreed
2. The amounts were allocated to the proper funds
3. The amounts were recorded in the proper year
4. The cash was deposited timely

2023

	Amount Recorded in the Revenue Ledger	Amount Deposited per Bank Statement	Amount on the Robinaugh EMS, LLC's Credit Detail Report	Fund Recorded in the Revenue Ledger	Received Dated on Credit Detail Report	Date Recorded in the Revenue Ledger	Date Deposited per Bank Statement
1.	\$492.95	\$492.95	\$492.95	1000-299-0000	6/22/2023	6/20/2023	6/22/2023
2.	\$700.91	\$700.91	\$700.91	1000-299-0000	6/26/2023	6/27/2023	6/28/2023
3.	\$444.00	\$444.00	\$444.00	1000-299-0000	8/18/2023	8/16/2023	8/18/2023
4.	\$545.67	\$545.67	\$545.67	1000-299-0000	8/24/2023	8/23/2023	8/24/2023
5.	\$841.97	\$841.97	\$841.97	1000-299-0000	10/16/2023	10/16/2023	10/16/2023

2022

	Amount Recorded in the Revenue Ledger	Amount Deposited per Bank Statement	Amount on the Robinaugh EMS, LLC's Credit Detail Report	Fund Recorded in the Revenue Ledger	Received Dated on Credit Detail Report	Date Recorded in the Revenue Ledger	Date Deposited per Bank Statement
1.	\$258.09	\$258.09	\$258.09	1000-299-0000	1/6/2022	1/5/2022	1/6/2022
2.	\$577.44	\$577.44	\$577.44	1000-299-0000	1/13/2022	1/11/2022	1/13/2022
3.	\$358.80	358.80	358.80	1000-299-0000	2/22/2022	2/22/2022	2/22/2022
4.	\$109.72	\$109.72	\$109.72	1000-299-0000	6/24/2022	6/23/2022	6/24/2022
5.	\$408.19	\$408.19	408.19	1000-299-0000	10/19/2022	10/19/2022	10/19/2022

We noted the EMS Charges for Services receipts were not posted to the proper fund. Ohio Rev. Code § 505.721 states, in part, changes collected under this section shall be kept in a separate fund designated as the ambulance and emergency medical services fund. The moneys in the fund shall be used for the payment of the costs of the management, maintenance, and operation of ambulance and emergency medical services in the District. An Ambulance and Emergency Medical Services fund has not been established by the District therefore all receipts in 2023 and 2022 were incorrectly posted to the General Fund. We found no other exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2021.
2. We inquired of management and inspected the Revenue Ledger Report and Appropriation Ledger Report for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. There were no new debt issuances, nor any debt payment activity during 2023 or 2022.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2023 and 1 payroll check for 5 employees from 2022 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). We found no exceptions.
 - 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 minute record. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected all new employees' from 2023 and all new employees from 2022 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Employee General Information Report.
We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023, 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 2023. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2024	December 22, 2023	\$2,012.47	\$2,012.47
State income taxes	January 15, 2024	January 9, 2024	\$1,504.65	\$1,504.65
RITA Income taxes				
West Liberty	January 15, 2024	January 9, 2024	\$536.77	\$536.77
OPERS retirement	January 30, 2024	January 16, 2024	\$7,660.59	\$7,660.59
School District income tax				
West Liberty-Salem	January 15, 2024	January 9, 2024	\$489.69	\$489.69

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Appropriations Ledger Report for the year ended December 31, 2023, and 10 from the year ended 2022 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 Appropriations Ledger Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. 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 2 instances in 2023 and 4 instances in 2022 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 including outstanding encumbrances) 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, 2023 and 2022 for the General and Miscellaneous Capital Projects Funds. Expenditures did not exceed appropriations.
2. We inspected the 2023 and 2022 Cash Summary by Fund Report for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2023 and 2022 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 balance.

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.
 - a. We inquired with Township management and determined that the Township did not have any completed public records requests during the engagement period.
 - b. The Township did not have any denied public records requests during the engagement period.
 - c. The Township did not have any public records requests with redactions during the engagement period.

Sunshine Law Compliance (Continued)

3. We inquired with District management and determined that the District did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
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 inquired with District management and determined that the District did have a public records policy during the engagement period however, it was not included in the policy manual.
6. We observed that 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 inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
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 no exceptions.

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, 2023 and 2022 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.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

September 25, 2024

OHIO AUDITOR OF STATE KEITH FABER



MACOCHEE JOINT AMBULANCE DISTRICT

LOGAN 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 2/4/2025

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Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov