

***AUGLAIZE COUNTY OFFICE OF HOMELAND SECURITY AND
EMERGENCY MANAGEMENT***

AUGLAIZE COUNTY, OHIO

AGREED-UPON PROCEDURES

For the Years Ended December 31, 2013 and 2012





Dave Yost • Auditor of State

Executive Committee
Auglaize County Office of Homeland Security and Emergency Management
209 S. Blackhoof Street, Room 206
Wapakoneta, Ohio 45895

We have reviewed the *Independent Auditor's Report on Applying Agreed-Upon Procedures* of the Auglaize County Office of Homeland Security and Emergency Management, Auglaize County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2012 through December 31, 2013. 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 Auglaize County Office of Homeland Security and Emergency Management is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

July 14, 2014

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AUGLAIZE COUNTY OFFICE OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT
AUGLAIZE COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2013 and 2012

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Auglaize County Office of Homeland Security
and Emergency Management
209 S. Blackhoof Street, Room 206
Wapakoneta, Ohio 45895

We have performed the procedures enumerated below, with which the Executive Committee and the management of the Auglaize County Homeland Security, Auglaize County Ohio (the Agency) and the Auditor of State have agreed, solely to assist the Committee in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2013 and 2012, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Committee are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this 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.

This report only describes exceptions exceeding \$10.

Cash

1. Auglaize County is custodian for the Agency's deposits, and therefore the County's deposit and investment pool holds the Agency's assets. We compared the Agency's fund balances reported on its December 31, 2013 Fund Period report to the balances reported in County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Fund Period report to the December 31, 2011 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the Fund Period report to the December 31, 2012 balances in the Fund Period report. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected three receipts (all) from the State Distribution Transaction Lists (DTL) from 2013 and five from 2012. We also selected five receipts from the County Auditor's Detail Transactions report from 2013 and five from 2012.
 - a. We determined whether these receipts were allocated to the proper funds and in the proper amounts. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the County Auditor's Detail Expense Transactions report and County Auditor Detail Revenue Transactions report for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no new debt issuances, nor any debt payment activity during 2013 or 2012.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for one (all) employee from 2013 and one payroll check for the one (all) employee from 2012 from the County Auditor Pay Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Pay Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account codes to which the check was posted were reasonable based on the employee's personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2013 to determine whether remittances were timely charged by the County Auditor, and if the amounts charges agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2013. We noted 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, 2014	December 27, 2013	\$ 78.75	\$ 78.75
State income taxes	January 15, 2014	December 27, 2013	\$ 34.17	\$ 34.17
OPERS retirement	January 31, 2014	January 16, 2014	\$ 445.29	\$ 445.29

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the County Auditor Detail Expense Transactions report for the year ended December 31, 2013 and ten from the year ended December 31, 2012 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 County Auditor Detail Expense Transactions 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Agency's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, the Auditor of State and others within the Agency and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Charles E. Harris & Associates". The signature is written in a cursive, slightly slanted style.

Charles E. Harris & Associates, Inc.
June 28, 2014



Dave Yost • Auditor of State

AUGLAIZE COUNTY OFFICE OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT

AUGLAIZE 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
JULY 29, 2014**