



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Trumbull County Emergency Management Agency
Trumbull County
640 North River Road
Warren, OH 44483

We have performed the procedures enumerated below, with which the Executive Committee and the management of the Trumbull County Emergency Management Agency (the Agency) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the year ended December 31, 2015, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board 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. Trumbull County is custodian for the Agency's deposits and investments, 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, 2015 Monthly Financial Statement to County Commissioners to the balances reported in Trumbull County's accounting records. The amounts agreed.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Monthly Financial Statement to County Commissioners to the December 31, 2014 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2015. We also selected all three receipts from the County Auditor's Vendor History Report from 2015.
 - a. We compared the amount from the above report to the amount recorded in the Journal of Receipts. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found one exception where the receipt from the DTL was dated December 4, 2015 and it was posted January 20, 2016. The agency moved locations and the check was returned to the sender. When the agency was contacted by the sender, they resent the check to the correct address.

Intergovernmental and Other Confirmable Cash Receipts – (Continued)

2. We confirmed the amounts paid from the Trumbull County Auditor and subdivisions, (cities, villages and townships) to the Agency during 2015. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. We inquired of management, and scanned the Journal of Receipts and Appropriation Ledger for evidence of debt issued during 2015 or debt payment activity during 2015. We noted neither new debt issuances, nor any debt payment activity during 2015.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for two employees from the Payroll Journal and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal to supporting documentation. We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in Trumbull County payroll reports. 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, 2015 to determine whether remittances were timely charged by the fiscal agent (the County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2015. 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, 2016	12/23/15	\$332,812.85	\$332,812.85
State income taxes	January 15, 2016	12/23/15	59,614.04	59,614.04
OPERS retirement	January 30, 2016	1/25/16	1,234,521.79	1,234,521.79

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Appropriations Ledger for the year ended December 31, 2015 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 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, 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 "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State
Columbus, Ohio

August 19, 2016

This page intentionally left blank.



Dave Yost • Auditor of State

TRUMBULL COUNTY EMERGENCY MANAGEMENT

TRUMBULL 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
SEPTEMBER 1, 2016**