



Dave Yost • Auditor of State



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Dayton Regional Hazardous Materials Response Team
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402

We have performed the procedures enumerated below, with which the Council members and the management of the Dayton Regional Hazardous Materials Response Team (the Response Team) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended September 30, 2016 and 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. We tested the mathematical accuracy of the September 30, 2016 and September 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the October 1, 2014 beginning fund balances recorded in the General Ledger to the September 30, 2014 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the October 1, 2015 beginning fund balances recorded in the General Ledger to the September 30, 2015 balances in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the September 30, 2016 and 2015 fund cash balances reported in the General Ledger. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the September 30, 2016 bank reconciliation without exception.
5. We selected all three reconciling debits (such as outstanding checks) from the September 30, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent October bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to September 30. We noted no exceptions.

Intergovernmental Cash Receipts

1. We selected both receipts from the Montgomery County Vendor History Report for fiscal year 2015.
 - a. We compared the amount from the above report to the amount recorded in the Deposit Detail Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended September 30, 2016 and five member contribution cash receipts from the year ended September 30, 2015 recorded in the cash receipts folder and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Deposit Detail Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of September 30, 2014.
2. We inquired of management, and scanned the Deposit Detail Report and Check Detail Report for evidence of debt issued during fiscal year 2016 or fiscal year 2015 or debt payment activity during fiscal year 2016 or fiscal year 2015. We noted no new debt issuances, nor any debt payment activity during fiscal year 2016 or fiscal year 2015.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the only employee from fiscal year 2016 and one payroll check for the only employee from fiscal year 2015 from the Miami Valley Fire/EMS Alliance (fiscal agent of the Response Team) General Ledger and:
 - a. We compared the salary recorded in the Miami Valley Fire/EMS Alliance General Ledger to supporting documentation (legislatively approved salary). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted were reasonable based on the employee's duties as documented in the employee's personnel file. 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 September 30, 2016 to determine whether 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 fiscal year 2016. We noted the following:

Payroll Cash Disbursements (Continued)

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	October 31, 2016	September 9, 2016 September 23, 2016	\$4,745	\$4,745
State income taxes	October 31, 2016	September 9, 2016 September 23, 2016	\$587	\$587
Local income tax	October 31, 2016	September 9, 2016 September 23, 2016	Dayton – \$507 Kettering - \$308	Dayton – \$507 Kettering – \$308
OPERS retirement	October 31, 2016	October 12, 2016	\$9,633	\$9,633

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Check Detail Report for the year ended September 30, 2016 and ten from the year ended September 30, 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 Check Detail 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.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the Entity filed their financial information within the allotted timeframe for the years ended September 30, 2016 and 2015. No exceptions noted.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Response Team'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 Response Team, 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 style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

March 21, 2017



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DAYTON REGIONAL HAZ-MAT RESPONSE TEAM DIVISION

MONTGOMERY 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
APRIL 13, 2017**