



Dave Yost • Auditor of State

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

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Dave Yost • Auditor of State

Miami Valley Fire/EMS Alliance
Montgomery County
44 West Third Street, Suite 20-231
Dayton, Ohio 45402

To the Board of Directors:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Alliance to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

Dave Yost
Auditor of State

April 21, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402

To the Board of Directors:

We have audited the accompanying financial statements of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance) as of and for the year ended September 30, 2010. These financial statements are the responsibility of the Alliance's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Alliance has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Alliance's larger (i.e. major) funds separately. While the Alliance does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Alliance to reformat their statements. The Alliance has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended September 30, 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Alliance as of September 30, 2010, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Miami Valley Fire/EMS Alliance, Montgomery County, as of September 30, 2010, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Alliance has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2011, on our consideration of the Alliance's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We conducted our audit to opine on the Alliance's financial statements taken as a whole. The federal awards expenditure schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the basic financial statements. The federal awards expenditure schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

April 21, 2011

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Intergovernmental	\$25,000	\$1,423,937		\$1,448,937
Membership Fees	137,889			137,889
Earnings on Investments	3,185	224	\$10	3,419
Entry Level Test	7,885			7,885
Donations		(108)		(108)
Other Revenue	260	8,410	1,429	10,099
Total Cash Receipts	<u>174,219</u>	<u>1,432,463</u>	<u>1,439</u>	<u>1,608,121</u>
Cash Disbursements:				
Current:				
General Government	179,301	1,467,070	4,295	1,650,666
Total Disbursements	<u>179,301</u>	<u>1,467,070</u>	<u>4,295</u>	<u>1,650,666</u>
Total Receipts Over/(Under) Disbursements	<u>(5,082)</u>	<u>(34,607)</u>	<u>(2,856)</u>	<u>(42,545)</u>
Fund Cash Balances, October 1	<u>242,240</u>	<u>189,801</u>	<u>3,604</u>	<u>435,645</u>
Fund Cash Balances, September 30	<u>\$237,158</u>	<u>\$155,194</u>	<u>\$748</u>	<u>\$393,100</u>

The notes to the financial statements are an integral part of this statement.

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**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance), has been established as a Regional Council of Governments pursuant to the constitution and laws of Ohio, including, but not limited to Ohio Revised Code Chapter 167. The purpose of the Board hereby established is to foster cooperation among the political subdivisions through the establishment of an organization, which will promote programs and recommend matters, which will result in more efficient methods of delivering fire and emergency medical services in the region. By-Laws were adopted on February 8, 1995, and were last revised on July 20, 2005. Ultimate authority of the Alliance shall be vested in a Fire/EMS Alliance Board. The Board consists of a representative from each political subdivision that has paid the "per capita" fee assessed against it or has contractually paid the "per capita" fee assessed against another political subdivision from which it receives Fire/EMS services. Each political subdivision may have one delegate and one alternate to the Board who shall be appointed by the legislative authority of said political subdivision.

The Alliance also assumed the duties as fiscal administrator for Ohio Task Force 1, Region 3 Rescue Strike Team and Miami Valley Fire/EMS Corporation.

The Alliance's management believes these financial statements present all activities for which the Alliance is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost.

D. Fund Accounting

The Alliance uses fund accounting to segregate cash and investments that are restricted as to use. The Alliance classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2010
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds

These funds are used to account for resources (other than from private-purpose trusts or capital projects) that are restricted to expenditures for specific purposes. The Alliance had the following significant Special Revenue Funds:

Ohio Task Force 1 is one of 28 National Urban Search and Rescue Task Forces administered through FEMA. The mission of the Task Force is to provide a resource capable of locating, extricating, and providing medical care for victims entrapped in collapsed structures and to protect emergency responders when such an entrapment or protection exceeds the local emergency responders' operational capability.

Ohio Region 3 Rescue Strike Team was created to provide local and regional rescue response capability in the Greater Dayton area and the eight counties within Ohio Homeland Security Planning Region 3. The Strike Team is one of eight projected State of Ohio regional strike teams. The mission of the Strike Team is to provide a resource capable of locating, extricating, and providing medical care for victims entrapped in collapsed structures, trenches, confined spaces, elevated areas, etc., and to protect emergency responders when such an entrapment or rescue exceeds local responders' operational capabilities.

3. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Alliance's own programs.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Alliance disburses these funds as directed by the individual, the organization or the other government. The Alliance's agency fund accounts for the Miami Valley Fire/EMS Corporation.

E. Budgetary Process

Ohio Revised Code Chapter 167 does not address the budgetary process of Regional Council of Governments but allows the government to adopt by-laws that may address budgetary matters. The Alliance's by-laws require that the Alliance Board must adopt an Annual Budget. This budget is to be prepared by the Executive Director for the fiscal year beginning in the next October 1 and submitted to the Alliance Board two weeks prior to the last quarterly meeting for approval.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability on the Alliance's financial statements.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2010
(Continued)**

2. CASH

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at September 30 follows:

<u>2010</u>	
Demand Deposits	\$269,031
Certificate of Deposit	124,069
Total Deposits	<u>\$393,100</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. RETIREMENT SYSTEMS

The Alliance's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

The Ohio Revised Code also prescribes contribution rates. In 2010, OPERS member employees contributed 10% of their gross salaries. The Alliance contributed an amount equal to 14% of the participants' gross salaries. The Alliance has paid all contributions required through September 30, 2010.

4. RISK MANAGEMENT

Commercial Insurance

The Alliance has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

5. DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM

As of January 1, 2003, the Miami Valley Fire/EMS Alliance is the fiscal agent for the Dayton Regional Hazardous Materials Response Team. Transactions for the Dayton Regional Hazardous Materials Response Team are not included in the attached financial statements. A separate report is available by contacting the Alliance at 444 West Third Street, Suite 20-231, Dayton, Ohio 45402 or by telephone at (937)512-5103.

6. CONTINGENT LIABILITIES

Amounts grantor agencies pay to the Alliance are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

FEDERAL GRANTOR <i>Pass Through Grantor</i>	Pass Through Entity Number	Federal CFDA Number	Disbursements
Program Title			
U.S. DEPARTMENT OF HOMELAND SECURITY			
(Direct Receipt)			
National Urban Search and Rescue (US&R) Response System		97.025	
Haiti Earthquake	EMW-2008-CA-1492-M009		\$391,931
Federal Emergency Management Agency (FEMA) 08 Grant	EMW-CA-2008-0529		206,778
Federal Emergency Management Agency (FEMA) 09 Grant	2009-SR-24-K004		720,541
Federal Emergency Management Agency (FEMA) 10 Grant	2010-SR-24-K031		<u>70,033</u>
Total National Urban Search and Rescue (US&R) Response System			<u>1,389,283</u>
(Passed Through Ohio Department of Emergency Management Agency)			
Homeland Security Grant Program	2007-GE-T7-0030	97.067	<u>19,542</u>
Total U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$1,408,825</u>

The accompanying notes are an integral part of this schedule.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED SEPTEMBER 30, 2010**

SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Miami Valley Fire/EMS Alliance's (the Alliance's) federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402

To the Board of the Directors:

We have audited the financial statements of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance) as of and for the year ended September 30, 2010, and have issued our report thereon dated April 21, 2011, wherein we noted the Alliance uses a comprehensive basis of accounting basis other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Alliance's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Alliance's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Alliance's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Alliance's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Alliance's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2010-001.

We also noted a certain matter not requiring inclusion in this report that we reported to the Alliance's management in a separate letter dated April 21, 2011

The Alliance's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Alliance's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management, the audit committee, the Board of Directors, federal awarding agencies, pass-through entities, and others within the Alliance. We intend it for no one other than these specified parties.



Dave Yost
Auditor of State

April 21, 2011



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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402

To the Board of Directors:

Compliance

We have audited the compliance of Miami Valley Fire/EMS Alliance, Montgomery County (the Alliance) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect the Miami Valley Fire/EMS Alliance's major federal program for the year ended September 30, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the Alliance's major federal program. The Alliance's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the Alliance's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Alliance's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Alliance's compliance with those requirements.

In our opinion, the Miami Valley Fire/EMS Alliance complied, in all material respects, with the requirements referred to above that could directly and materially affect its major federal program for the year ended September 30, 2010.

Internal Control Over Compliance

The Alliance's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Alliance's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Alliance's internal control over compliance.

**Internal Control Over Compliance
(Continued)**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We intend this report solely for the information and use of the audit committee, management, Board of Directors, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Dave Yost
Auditor of State

April 21, 2011

**MIAMI VALLEY FIRE EMS ALLIANCE
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
SEPTEMBER 30, 2010**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Adverse under GAAP, Unqualified under Regulatory
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #97.025 – National Urban Search and Rescue (US&R) Response System
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

1. Finding Repaid Under audit – Overpayment Of Severance

FINDING NUMBER 2010-001

Section 9 of the employment contract for Executive Director, Scott Anding, entered into on April 7, 2008, states that "the employee shall be entitled to one hundred twenty hours of paid vacation annually. These vacation hours will be made available to the Employee on January 1 of each year. In the event that the Employee does not continue employment with the Employer through December 31, the Employee's vacation for the year of termination shall be prorated and if more vacation taken than the prorated amount, such excess shall be reimbursed to Employer by separate payment and/or deduction from the Employee's final paycheck." Mr. Anding resigned effective September 2010, therefore only working eight months or 67% of the calendar year 2010. In accordance with the contract terms he should have only accrued 80 hours of vacation for the year. The severance payment made to Mr. Anding included a vacation accrual of 120 hours for calendar year 2010, thus resulting in an overpayment of 40 hours of vacation leave in the amount of \$1,125.

The total amount of severance paid to Mr. Anding by the Alliance was \$4,771. Based on the previously stated facts, and Mr. Anding's actual sick and vacation amounts due, severance of \$3,646 should have been paid, resulting in an overpayment of \$1,125.

In accordance with the foregoing facts, a Finding for Recovery for public money illegally expended is hereby issued against Former Executive Director Scott Anding, and in favor of the Miami Valley Fire/EMS Alliance General Fund, in the amount of \$1,125.

On April 21, 2011 a personal check in the amount of \$1,125 was received from Mr. Anding. Alliance Receipt #2011-002 was issued and these funds were deposited into the Miami Valley Fire/EMS Alliance checking account (General Fund) at Park National Bank.

Official's Response:

The Finding for Recovery (Finding Number 2010-001) against Mr. Anding has been repaid under audit. The overpayment to Mr. Anding resulted from a misinterpretation of that portion of the Executive Director's employment agreement (Section 9) that addresses how vacation hours are to be handled if the Executive Director leaves employment prior to December 31.

On April 21, 2011 a personal check in the amount of \$1,125 was received from Mr. Anding. Alliance Receipt #2011-002 was issued and these funds were deposited into the Miami Valley Fire/EMS Alliance checking account (General Fund) at Park National Bank

With regard to preventing similar occurrences in the future, the Alliance Executive Committee in March 2011 approved adoption of internal procedures by which adjustments to salary and compensation are made effective. A "Salary-Compensation Adjustment Form" will be used for all changes for all personnel. Multiple levels of review and approval are required to be documented on the form prior to any changes to leave (vacation, etc) balances or salary. This procedure will prevent future issues of this nature.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



Dave Yost • Auditor of State

MIAMI VALLEY FIRE/EMS ALLIANCE

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
MAY 26, 2011**