

BUTLER COUNTY EMERGENCY MANAGEMENT AGENCY

BUTLER COUNTY

**JANUARY 1, 2012 TO DECEMBER 31, 2013
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Executive Committee
Butler Countywide Emergency Management Agency
315 High Street, Suite 670
Hamilton, Ohio 45011

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Butler Countywide Emergency Management Agency, Butler County, prepared by Julian & Grube, 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 Butler Countywide Emergency Management Agency 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 22, 2014

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Julian & Grube, Inc.

Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Butler Countywide Emergency Management Agency
Butler County
Government Services Center
315 High Street, Suite 670
Hamilton, Ohio 45011

We have performed the procedures enumerated below, with which the Executive Committee and the management of the Butler Countywide Emergency Management Agency (the Agency) and the Auditor of State agreed, solely to assist the Board 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 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. Butler County is custodian for the Agency's deposits and therefore Butler County's deposit and investment pool holds the Agency's assets. We compared the Agency's fund balances reported on its December 31, 2013 Cash Basis Annual Financial Report to the balances reported in Butler County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Summary of Receipts, Expenditures and Fund Balance 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 Summary of Receipts, Expenditures and Fund Balance Report to the December 31, 2012 balances in the Summary of Receipts, Expenditures and Fund Balance Report. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2013 and five from 2012. We also selected all five receipts from the County Auditor's Vendor Report from 2013 and all three from 2012.
 - a. We compared the amount from the above reports to the amount recorded in the Receipt Register 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, except for one 2012 receipt in the amount of \$2,750 was recorded in 2013.
2. We confirmed the amounts paid from the City of Fairfield, City of Hamilton, City of Middletown, Liberty Township and West Chester Township to the Agency during 2013 and 2012 with the City/Township. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper funds. 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 Receipt Register Report and Payment Register Detail 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 five employees from 2013 and one payroll check for five employees from 2012 from the Employee Detail Payroll Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Payroll Report 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 employees' duties as documented in the employees' 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 fiscal agent (Butler County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 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)	December 26, 2013	December 20, 2013	\$1,125.65	\$1,125.65
State income taxes	January 15, 2014	December 20, 2013	\$247.20	\$247.20
School District Income Tax	January 15, 2014	December 20, 2013	\$19.50	\$19.50
City of Hamilton	December 27, 2013	December 21, 2013	\$178.94	\$178.94
OPERS retirement	January 30, 2014	January 29, 2014	\$2,179.20	\$2,179.20

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2013 and ten from the year ended 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 Payment Register 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.

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.



Julian & Grube, Inc.
June 25, 2014

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Dave Yost • Auditor of State

BUTLER COUNTYWIDE EMERGENCY MANAGEMENT AGENCY

BUTLER 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
AUGUST 5, 2014**