

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

AUGLAIZE COUNTY, OHIO

AGREED-UPON PROCEDURES

For the Years Ended December 31, 2015 and 2014





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, 2014 through December 31, 2015. 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

June 23, 2016

This page intentionally left blank.



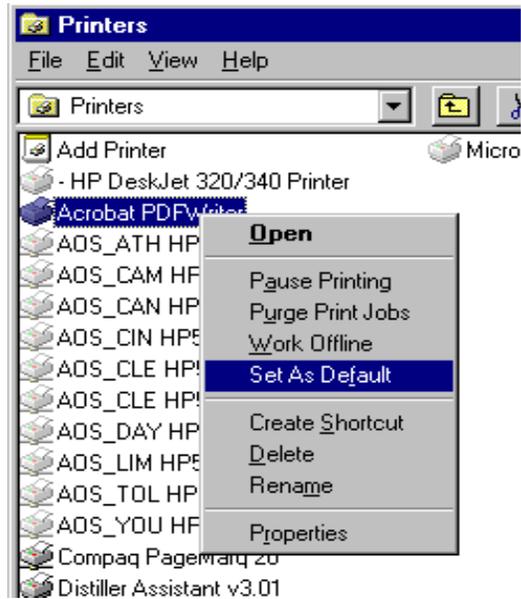
Report
Process Improvement Effort
PDF Audit Instructions
(Revised October 2000)

AAs, AICs, and DAs create modify and review WordPerfect and Quattro Pro documents with the PDFWriter printer driver selected as the default.

To ensure document format compatibility, the PDFWriter printer driver must be used throughout the process. You must have the PDFWriter in use as your printer driver before opening or creating the document(s).

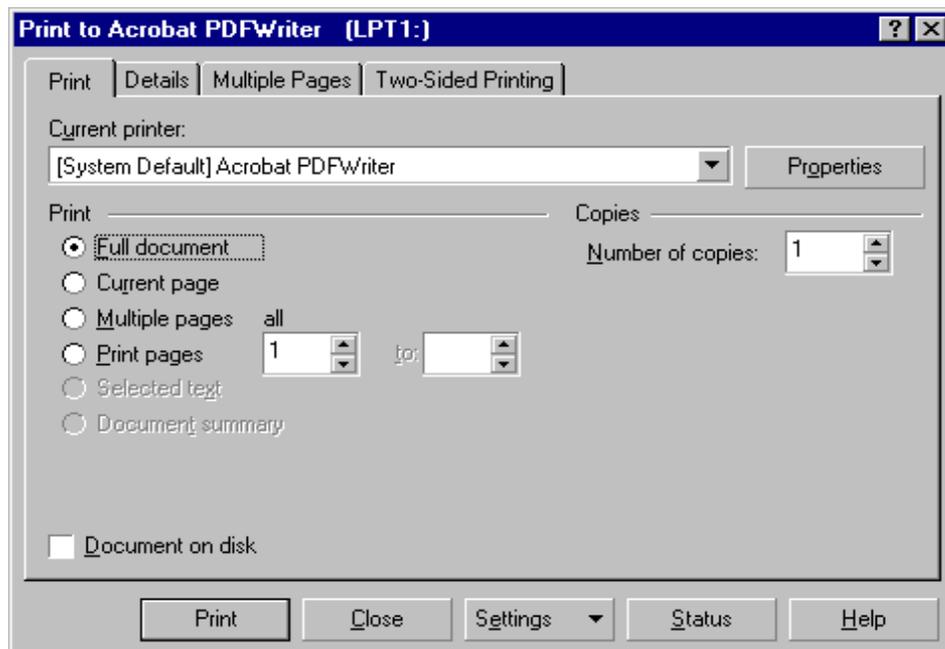
Set Correct Printer Driver (All Staff)

Open **Start|Settings|Printers**. Right-click **Acrobat PDFWriter**. Choose **Set As Default**.

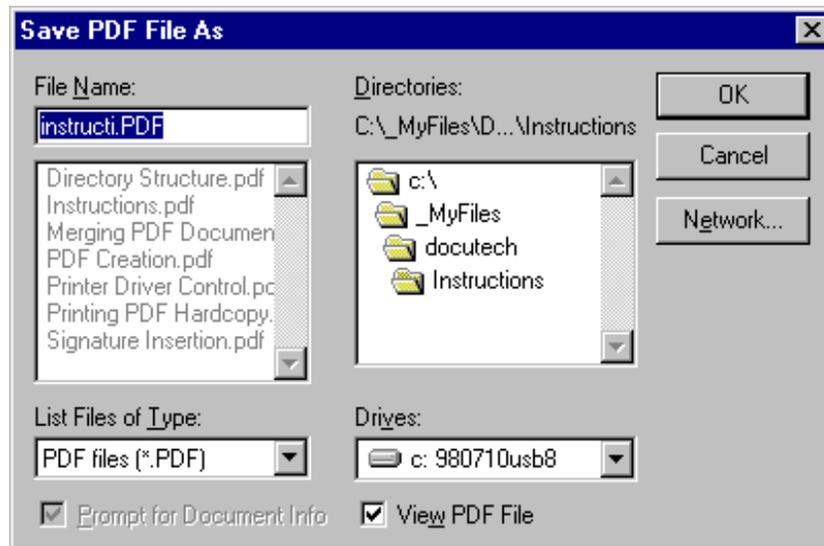


Printed Copy of Reports (I)-PDF Creation (All Staff)

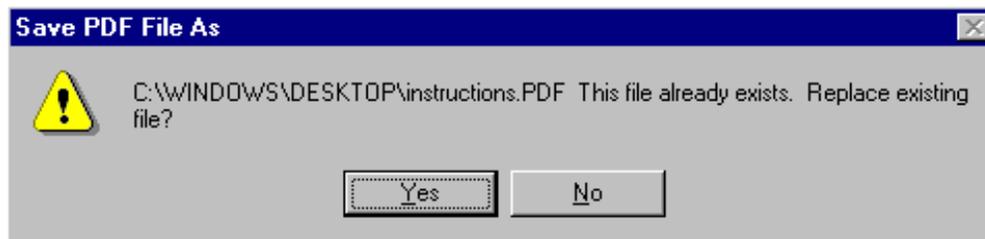
Anyone needing a printed copy of an audit report at any stage in the process will have to follow these steps. All audit documents must be printed this way to ensure that formatting is not compromised. Print the document to a PDF file: **File|Print...** Make sure that the current printer is Acrobat PDFWriter. Click the print button.



After clicking the print button, the following window will open. PDFWriter will try to name the document. Be sure to name the document accordingly and place it in the correct directory path. Also, **View PDF File** should be checked at the bottom. Click **OK**.



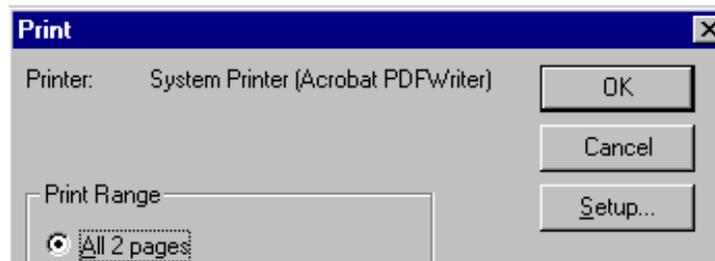
Note: When printing the same document more than once, be sure to use the same path and name so that there are no duplicate PDF versions of the same document. Double-click the previous version in the “Save PDF File As” window (above). Click “Yes” when prompted “Replace existing file?” (below).



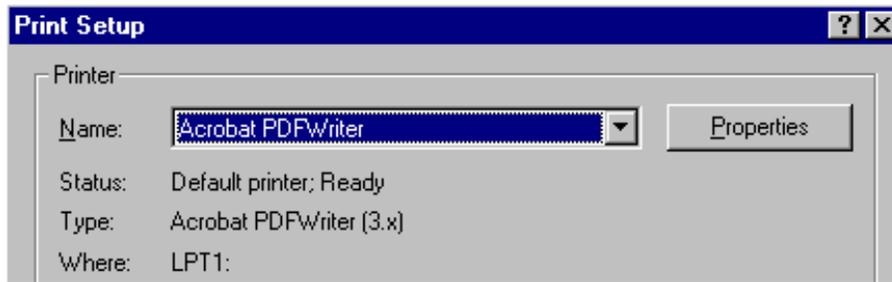
The PDF file will be saved where indicated and opened automatically in Acrobat Reader.

Printed Copy of Reports (II) - Acrobat Reader (All Staff)

In Acrobat Reader, once again choose **File|Print...** The following window will open.



Click **Setup...** The following window will open.



Choose a printer and click **OK**. The Print window will return. Click **OK** again to print.

Note: If Acrobat reader is left open, it will retain the printer selected in the previous process and therefore the printer will not have to be selected again unless Acrobat Reader is closed and reopened.

Naming Standards (All Staff)

Naming standards have been developed to ensure consistency and accuracy. Due to the number of entities that have the same name, the county is to be included in the report name(s) This is necessary to identify reports throughout the process. The report name should reflect the entity name as it appears in **Audit Tracking**. The naming should be as follows:

entity_name_yy-county_type.ext

Delaware_CSD_98-Delaware_fin.wb3

Delaware_CSD_98-Delaware_5505.wpd (5505 & Exec. Sum.)

Delaware_CSD_98-Delaware.wpd (Audit Report)

Delaware_CSD_98-Delaware_ML.wpd (Management Letter)

Delaware_CSD_98-Delaware_TL.wpd (Transmittal Letter, if applicable)

Delaware_CSD_98-Delaware_DCF-1.pdf (Data Collection Form, page 1, if applicable)

Transfer to Office (DA & Office Staff)

The DA folders reside on the regional server. The office staff and the DAs who log into the regional server will find the Final Draft Audit folder at **h:\users\Final Draft Audit**. Those DAs that log into the AOS_Remote server will find the Final Draft Audit folder at **g:\users\Final Draft Audit**. The DAs will see only their own sub-folder under Final Draft Audit. The office staff - the Word Processor, the backup, and the Seniors - will have access to all of the DA folders for their respective regions.

When the DA is satisfied that all audit documents are in order, create a folder in the DA folder, including the year and the entity name(i.e. Delaware CSD 98). **Use the entity name as it appears in the Audit Tracking system.**

Open Windows Explorer and browse to the DA directory. Click **File|New|Folder**. A new folder will appear, ready to be named. Name the folder as described above. Leaving the directory structure opened, browse to the folder containing the files that need to be transferred. Select all of the files by clicking on the first file, holding the shift key, and clicking the last file. Use the scroll bar to position the left window so that the new directory can be seen. Right-drag the files (drag while holding the right mouse button) onto the new folder and release. Choose **Copy Here** from the ensuing menu box (shown here).

AUGLAIZE COUNTY OFFICE OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY
AUGLAIZE COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2015 and 2014

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Independent Auditor's Report on Applying Agreed-Upon Procedures	1

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

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 and Emergency Management, Auglaize County Ohio (the Agency) and the Auditor of State 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, 2015 and 2014, 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, 2015 Cash Basis Annual Financial Report to the balances reported in County's accounting records. The amounts agreed.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Fund Period report to the December 31, 2013 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Fund Period report to the December 31, 2014 balances in the Fund Period report. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected one receipt (all) from the State Distribution Transaction Lists (DTL) from 2015 and one (all) from 2014. We also selected five receipts from the County Auditor's Detail Transactions report from 2015 and five from 2014.
 - 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, 2013.
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 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for one (all) employee from 2015 and one payroll check for the one (all) employee from 2014 from the County Auditor Payroll Worksheet and:
 - a. We compared the hours and pay rate, or salary recorded in the County Auditor Payroll Worksheet 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, 2015 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 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	December 24, 2015	\$ 98.30	\$ 98.30
State income taxes	January 15, 2016	December 24, 2015	\$ 39.00	\$ 39.00
Local Income Tax	January 31, 2016	December 24, 2015	\$16.76	\$16.76
OPERS retirement	January 31, 2016	December 24, 2015	\$ 178.22	\$ 178.22

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the County Auditor Detail Expense Transactions report for the year ended December 31, 2015 and ten from the year ended December 31, 2014 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.

Other Compliance

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 Agency filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. 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 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.



Charles E. Harris & Associates, Inc.

June 16, 2016



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 5, 2016**