

**BUTLER COUNTY EMERGENCY MANAGEMENT AGENCY**

**BUTLER COUNTY**

**JANUARY 1, 2014 TO DECEMBER 31, 2015  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Executive Committee  
Butler Countywide Emergency Management Agency  
Government Services Center  
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, 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 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 10, 2016

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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, 2015 and 2014, 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 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 Butler County's accounting records. The amounts agreed.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Summary of Receipts, Expenditures and Fund Balance Report to the December 31, 2013 balances noted 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 Summary of Receipts, Expenditures, and Fund Balance Report to the December 31, 2014 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 2015 and five from 2014. We also selected all two receipts from the County Auditor's Vendor Report from 2015 and all two from 2014.
  - 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.

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 2015 and 2014 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 agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2013.
2. We inquired of management, and scanned the Receipt Register Report and Payment Register Detail 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 five employees from 2015 and one payroll check for five employees from 2014 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, 2015 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 2015. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2016	December 18, 2015	\$672.26	\$672.26
State income taxes	January 15, 2016	December 16, 2015	\$113.71	\$113.71
City of Hamilton	December 27, 2015	December 18, 2015	\$100.94	\$100.94
OPERS retirement	January 30, 2016	January 12, 2016	\$1,262.55	\$1,262.55

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Employee Detail Adjustment Report:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Agency's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

### Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2015 and ten from the year ended 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 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.

### 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 year ended December 31, 2014. For the year ended December 31, 2015, we noted the Entity filed outside the 60 day requirement. However, the Entity was approved for an extension through April 30, 2016 to file its financial information. This is an allowable exception. No other 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.



Julian & Grube, Inc.  
June 21, 2016

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# Dave Yost • Auditor of State

**BUTLER COUNTY EMA**

**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  
JULY 21, 2016**