



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Members of the Board  
Emergency Management Agency  
Van Wert County  
1220 Lincoln Highway  
P.O. Box 602  
Van Wert, Ohio 45891

We have performed the procedures enumerated below, with which the Executive Committee and the management of Van Wert Countywide Emergency Management Agency (the Agency) 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. Van Wert 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 in the December 31, 2015 Fund Report to the balances reported in Van Wert County's accounting records. The amounts agreed.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Fund History Report to the December 31, 2013 balances 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 Report to the December 31, 2014 balances in the Fund History 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 receipts from the County Appropriation History from 2015 and all from 2014.
  - a. We compared the amount from the above reports to the amount recorded in the Receipt History Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper fund. 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 Sprint to the Agency during 2015 with the supporting documentation from Sprint. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

**Over-The-Counter Cash Receipts**

We selected all over-the-counter cash receipts from the year ended December 31, 2015 and all over-the-counter cash receipts from the year ended 2014 recorded in the Revenue History Report and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Revenue History 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 December 31, 2013.
2. We inquired of management, and scanned the Receipt History Report and Appropriation History Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances or any debt payment activity during 2015 or 2014.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for the employee from 2015 and one payroll check for the employee from 2014 from the Pay History Report and:
  - a. We compared the salary recorded in the Pay History Report to supporting documentation (legislatively approved salary). We found no exceptions.
  - b. We determined whether the fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the minute record. 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 (Van Wert 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<br/>(plus employer share,<br/>where applicable)</b> | <b>Date<br/>Due</b> | <b>Date<br/>Paid</b> | <b>Amount<br/>Due</b> | <b>Amount<br/>Paid</b> |
|--|---------------------|----------------------|-----------------------|------------------------|
| Federal income taxes & Medicare                                    | January 31, 2016    | December 29, 2015    | \$322.28              | \$322.28               |
| State income taxes   | January 15, 2016    | January 14, 2016     | \$66.26               | \$66.26                |
| Local income tax   | January 30, 2016    | December 29, 2015    | \$33.28               | \$33.28                |
| School District Income tax   | January 30, 2016    | December 29, 2015    | \$17.17               | \$17.17                |
| OPERS retirement   | January 30, 2016    | January 11, 2016     | \$446.60              | \$446.60               |

### **Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Appropriation History 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 Appropriation History 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 for 2015; however, financial information was not filed for 2014.

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, and others within the Agency, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

Columbus, Ohio

August 16, 2016

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# Dave Yost • Auditor of State

**VAN WERT EMERGENCY MANAGEMENT AGENCY**

**VAN WERT 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  
SEPTEMBER 1, 2016**