



Dave Yost • Auditor of State



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

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

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

To the Board of Directors:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance) as of and for the year ended September 30, 2015.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Alliance's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Alliance's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Alliance prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Alliance does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Alliance as of September 30, 2015, or changes in financial position thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Miami Valley Fire/EMS Alliance, Montgomery County as of September 30, 2015, and its combined cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Other Matters***

Our audit was conducted to opine on the financial statements taken as a whole.

The Schedule of Federal Award Expenditures presents additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2016, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Alliance's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 12, 2016

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**MIAMI VALLEY FIRE EMS ALLIANCE  
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental	\$3,744	\$1,283,019	\$1,286,763
Membership Fees	117,569		117,569
Earnings on Investments	112		112
Entry Level Test	2,376		2,376
CPAT Income	18,840		18,840
Reimbursements	178		178
Other Receipts	4,275	3,749	8,024
Total Cash Receipts	<u>147,094</u>	<u>1,286,768</u>	<u>1,433,862</u>
<b>Cash Disbursements:</b>			
General Government	<u>136,813</u>	<u>1,287,444</u>	<u>1,424,257</u>
Total Cash Disbursements	<u>136,813</u>	<u>1,287,444</u>	<u>1,424,257</u>
Net Change in Fund Cash Balance	10,281	(676)	9,605
Fund Cash Balances, October 1	<u>198,709</u>	<u>114,127</u>	<u>312,836</u>
<b>Fund Cash Balances, September 30</b>			
Restricted		113,185	113,185
Unassigned (Deficit)	<u>208,990</u>	<u>266</u>	<u>209,256</u>
Fund Cash Balances, September 30	<u>\$208,990</u>	<u>\$113,451</u>	<u>\$322,441</u>

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

**MIAMI VALLEY FIRE EMS ALLIANCE  
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<b>Fiduciary Funds</b>
<b>Cash Receipts:</b>	
Intergovernmental	\$19,212
Membership Fees	\$136,151
Trainings and Exercises	9,755
Earnings on Investments	83
Reimbursements	630
Other Receipts	10,440
Total Cash Receipts	176,271
 <b>Cash Disbursements:</b>	
General Government	140,774
Total Cash Disbursements	140,774
 Net Change in Fund Cash Balance	 35,497
 Fund Cash Balances, October 1	 356,003
 Fund Cash Balances, September 30	 \$391,500

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**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. 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 Region 3 Rescue Strike Team, Dayton Regional Hazardous Materials Response 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. Blended Component Unit**

Although legally separate, the Miami Valley Fire/EMS Corporation (the Corporation), component unit of the Alliance is reported as if it were part of the Alliance. The Corporation is governed by a five member board consisting of five appointed directors. The Corporation's purpose is to establish the coordination of contributions of property, donations and grants from various individual corporations and governmental units in order to receive them and then distribute them in order of need of special fire and rescue services and emergency medical service projects and programs. This is to include donations received by the Corporation from the Miami Valley Fire/EMS Alliance membership, outside organizations, to include but not limited to, performing the following on behalf of or for the Alliance membership or other appropriate outside organizations: assessment centers, strategic planning or any other service requested by the Alliance membership on behalf of the Alliance membership. Corporation donations may also be expensed as a pass through for providing other reimbursable services such as entry level testing, joint purchasing and background checks. Because the appointed directors of the Corporation are appointed by the members of the Alliance Board of Directors and the Corporation's sole purpose is to benefit the Alliance, its financial statements have been blended with those of the Alliance.

Separate financial statements for the Corporation may be obtained from the Corporation at 444 W. Third St. Suite 20-231, Dayton, Ohio 45402 or by calling (937) 512-5103.

**C. Accounting Basis**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Alliance recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**D. Deposits**

The Alliance values certificates of deposit at cost.

**E. Fund Accounting**

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

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Alliance had the following significant Special Revenue Fund:

**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.

**3. Fiduciary Funds**

Fiduciary funds account for and report private purpose trust funds and agency funds. Private purpose 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, organization or other government. The Alliance's agency fund accounts are the Dayton Regional Hazardous Materials Response Team and Ohio Region 3 Rescue Strike Team.

**F. 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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Alliance must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Non-spendable**

The Alliance classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

The Board of Directors can *commit* amounts via formal action (resolution). The Alliance must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Alliance's Board or an Alliance official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In governmental funds, the unassigned classification is used only to report a deficit balance.

The Alliance applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**H. Property, Plant, and Equipment**

The Alliance records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**2. EQUITY IN POOLED DEPOSITS**

The Alliance maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at September 30 was as follows:

	<u>2015</u>
Demand deposits	\$588,170
Certificates of deposit	125,771
Total deposits	<u>\$713,941</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**3. DEBT**

The Alliance opened a Promissory Note (Line of Credit) with Security National Bank on November 19, 2008. The principal amount authorized is \$300,000. However, the Alliance did not make any draws on the line of credit or have a balance during fiscal year 2015. The Line of Credit was established to pay deployment costs for the Ohio Task Force One for deployments during the hurricane season.

**4. RETIREMENT SYSTEMS**

The Alliance's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Alliance contributed an amount equaling 14% of participants' gross salaries. The Alliance has paid all contributions required through September 30, 2015.

**5. RISK MANAGEMENT**

**Commercial Insurance**

The Alliance has obtained commercial insurance for the following risks:

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
(Continued)**

**6. 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 included in the attached financial statements as an agency fund (fiduciary fund type). 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.

**7. OHIO REGION 3 RESCUE STRIKE TEAM**

The Miami Valley Fire/EMS Alliance is the fiscal agent for the Ohio Region 3 Rescue Strike Team. Transactions for the Ohio Region 3 Rescue Strike Team are included in the attached financial statements as an agency fund (fiduciary fund type). 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.

**8. 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**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> <b>Program / Cluster Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Expenditures</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Direct Aid</i>			
National Urban Search and Rescue (US&R) Response System:			
Federal Emergency Management Agency (FEMA) 12 Grant	EMW-CA-2012-K00013		\$46,059
Federal Emergency Management Agency (FEMA) 13 Grant	EMW-CA-2013-K00007		423,156
Federal Emergency Management Agency (FEMA) 14 Grant	EMW-CA-2014-K00003		717,452
Washington Mudslide - IST	EMW-2013-CA-USR-0021-M000		4,173
Washington Mudslide - HR	EMW-2013-CA-USR-0021-M001		1,699
Total National Urban Search and Rescue (US&R) Response System		97.025	<u>1,192,539</u>
<i>Passed Through Ohio Emergency Management Agency</i>			
Homeland Security Grant Program	EMW-2011-SS-00070	97.067	<u>6,669</u>
Total Federal Awards Expenditures			<u>\$1,199,208</u>

*The accompanying notes are an integral part of this schedule.*

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

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

**SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (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 AUDITOR'S 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 Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance) as of and for the year ended September 30, 2015, and the related notes to the financial statements, and have issued our report thereon dated May 12, 2016, wherein we noted the Alliance followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Alliance's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Alliance's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Alliance's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

### ***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, opining 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Alliance's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Alliance's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 12, 2016



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE 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:

### ***Report on Compliance for the Major Federal Program***

We have audited Miami Valley Fire/EMS Alliance's (the Alliance) compliance with the applicable 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, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Alliance's major federal program.

### ***Management's Responsibility***

The Alliance's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

### ***Auditor's Responsibility***

Our responsibility is to opine on the Alliance's compliance for the Alliance's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for 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*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Alliance's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Alliance's major program. However, our audit does not provide a legal determination of the Alliance's compliance.

### ***Opinion on the Major Federal Program***

In our opinion, Miami Valley Fire/EMS Alliance complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended September 30, 2015.

## Report on Internal Control Over Compliance

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

*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's applicable 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 12, 2016

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

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
SEPTEMBER 30, 2015**

**1. SUMMARY OF AUDITOR'S RESULTS**

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

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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# 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  
JUNE 9, 2016**