



Dave Yost • Auditor of State



**EMERGENCY MANAGEMENT AGENCY  
MONROE COUNTY**

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

Emergency Management Agency  
Monroe County  
47069 State Route 26  
Woodsfield, Ohio 43793

We have performed the procedures enumerated below, which were agreed to by the Executive Committee and the management of the Emergency Management Agency, Monroe County, Ohio (the Agency), on the receipts, disbursements and balances recorded in the Agency's cash basis accounting records for the year ended December 31, 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Agency. The Agency is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the year ended December 31, 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Agency. 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.

### Confirmation of Closure of Operations:

We confirmed that the Monroe County Board of Commissioners voted and passed Resolution 59-17 Authorizing the Termination of Resolution #5-93 Authorizing the Formation of the Monroe County Emergency Management Agency effectively dissolving the Monroe County Emergency Management Agency on November 27, 2017.

### Cash

1. Monroe 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, 2017 Annual Financial Statement to the balances reported in Monroe County's accounting records. The amounts agreed.
2. We agreed the January 1, 2017 beginning fund balances recorded in the Annual Financial Statement to the December 31, 2016 balances in the prior year audited statements. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the State Distribution Transaction List (DTL) from 2017. We also selected all receipts from the County Auditor's Appropriation History Report from 2017.
  - a. We compared the amount from the above reports to the amount recorded in the Revenue History Report. The amounts agreed.

**Intergovernmental and Other Confirmable Cash Receipts (Continued)**

- b. We inspected the Revenue History Report to determine that these receipts were allocated to the proper funds. We found no exceptions.
- c. We inspected the Revenue History Report to determine 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, 2017 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Revenue History Report. The amounts agreed.
- b. Inspected the Revenue History Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

**Debt**

- 1. The prior audit documentation disclosed no debt outstanding as of December 31, 2016.
- 2. We inquired of management, and inspected the Revenue History Report and Appropriation History Report for evidence of debt issued during 2017 or debt payment activity during 2017. We noted no new debt issuances, nor any debt payment activity during 2017.

**Payroll Cash Disbursements**

- 1. We haphazardly selected one payroll check for all employees from 2017 from the Pay History Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Gross Earnings Report to supporting documentation (timecard, legislatively-approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account code to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
- 2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm remittances were timely charged by the fiscal agent Monroe County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2017. 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	1/31/18	12/27/17	\$308.62	\$308.62
State income taxes	1/15/18	12/27/17	\$59.55	\$59.55
Local income tax	1/15/18	1/24/18	\$128.80	\$128.80
OPERS retirement	1/30/18	1/24/18	\$864.00	\$864.00

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

We haphazardly selected ten disbursements from the Appropriation History Report for the year ended December 31, 2017 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 § 117.38 requires agencies to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed-upon procedure engagements, subsequent to the Agency's deadline where the initial filing was filed on time but incomplete. We confirmed the Agency filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2017 in the Hinkle system. There were no exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Agency's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Agency's receipts, disbursements and balances recorded in their cash-basis accounting records for the year ended December 31, 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



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

April 27, 2018

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# Dave Yost • Auditor of State

**MONROE COUNTY EMERGENCY MANAGEMENT AGENCY**

**MONROE 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  
MAY 29, 2018**