

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

**Financial Statements
(Audited)**

**For the Fiscal Year Ended
September 30, 2019**



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Columbus, Ohio 43215
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Members of the Board
Miami Valley Fire/EMS Alliance
444 W. Third St
Dayton, OH 45402

We have reviewed the *Independent Auditor's Report* of the Miami Valley Fire/EMS Alliance, Montgomery County, prepared by Julian & Grube, Inc., for the audit period October 1, 2018 through September 30, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Miami Valley Fire/EMS Alliance is responsible for compliance with these laws and regulations

Keith Faber
Auditor of State
Columbus, Ohio

March 20, 2020

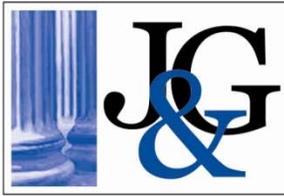
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**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY, OHIO**

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Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

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 the Miami Valley Fire/EMS Alliance, Montgomery County, Ohio, as of and for the fiscal year ended September 30, 2019.

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 Miami Valley Fire/EMS 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 Miami Valley Fire/EMS Alliance's internal control. Accordingly, we express no such 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 Miami Valley Fire/EMS 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 Miami Valley Fire/EMS 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 Miami Valley Fire/EMS Alliance as of September 30, 2019, and the respective changes in financial position thereof for the fiscal 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 cash balances, receipts and disbursements by fund type, and related notes of the Miami Valley Fire/EMS Alliance, Montgomery County as of September 30, 2019, for the fiscal 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

Supplementary Information

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

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is 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 January 30, 2020, on our consideration of the Miami Valley Fire/EMS 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 Miami Valley Fire/EMS Alliance's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.
January 30, 2020

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

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$ 0	\$ 3,283,087	\$ 3,283,087
Membership Fees	114,324		114,324
Earnings on Investments	16		16
Entry Level Test	1,050		1,050
CPAT Income	4,180		4,180
Other Receipts	1,518	15,898	17,416
Total Cash Receipts	<u>121,088</u>	<u>3,298,985</u>	<u>3,420,073</u>
Cash Disbursements:			
General Government	114,964	2,628,835	2,743,799
Total Cash Disbursements	<u>114,964</u>	<u>2,628,835</u>	<u>2,743,799</u>
Net Change in Fund Cash Balance	6,124	670,150	676,274
Fund Cash Balances, October 1	<u>202,480</u>	<u>284,648</u>	<u>487,128</u>
Fund Cash Balances, September 30			
Restricted		954,798	954,798
Unassigned (Deficit)	208,604		208,604
Fund Cash Balances, September 30	<u>\$ 208,604</u>	<u>\$ 954,798</u>	<u>\$ 1,163,402</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 (REGULATORY CASH BASIS)
ALL FIDUCIARY FUND TYPES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Agency Funds
Cash Receipts:	
Intergovernmental	\$ 6,781
Membership Fees	132,536
Earnings on Investments	1,229
Reimbursements	1,896
Other Receipts	19,951
	162,393
 Cash Disbursements:	
General Government	169,061
Total Cash Disbursements	169,061
 Net Change in Fund Cash Balance	(6,668)
 Fund Cash Balances, October 1	413,232
 Fund Cash Balances, September 30	\$ 406,564

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 FISCAL YEAR ENDED SEPTEMBER 30, 2019**

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 Alliance 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's management believes these financial statements present all activities for which the Alliance is financially accountable.

B. 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). The 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.

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.

C. Deposits

The Alliance's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Alliance values certificates of deposit at cost.

D. Fund Accounting

The Alliance uses fund accounting to segregate cash and investments that are restricted as to use. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Alliance classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund. The General Fund is available to the Alliance for any purpose provided it is expended or transferred according to the general law of Ohio.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures 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.

E. 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.

F. 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. Nonspendable

The Alliance classifies assets as *nonspendable* 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Committed

The Board 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 other 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.

G. 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.

H. 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.

I. Basis of Presentation

The Alliance's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all fiduciary fund types which are organized on a fund type basis.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(Continued)**

2. EQUITY IN POOLED DEPOSITS

The Alliance maintains a cash pool that all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at September 30, 2019 was as follows:

	2019
Demand deposits	<u>\$1,443,257</u>
Certificates of deposit	<u>126,709</u>
Total deposits	<u><u>\$1,569,966</u></u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

3. DEBT

The Alliance opened a Promissory Note (Line of Credit) with Security National Bank on November 19, 2008. The principal amount authorized is \$200,000. However, the Alliance did not make any draws on the line of credit or have a balance during the fiscal year. The Line of Credit was established to pay deployment costs of the Ohio Task Force One for deployments during hurricane season.

4. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. OPERS member employees contributed 10% of their gross salaries. The Alliance contributed an amount equal to 14% of the participants' gross salaries. The Alliance has paid all contributions required through September 30, 2019.

5. POSTEMPLOYMENT BENEFITS

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to healthcare for members in the Traditional Pension Plan and Combined Plan was 0.0 percent during calendar year 2019.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019
(Continued)**

6. RISK MANAGEMENT

Commercial Insurance

The Alliance has obtained commercial insurance for the following risks:

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

7. WORKERS' COMPENSATION

Workers' Compensation coverage is provided by the State of Ohio. The Alliance pays the State Workers' Compensation System a premium base on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

8. 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. 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.

9. 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. 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.

10. 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.

SUPPLEMENTARY INFORMATION

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

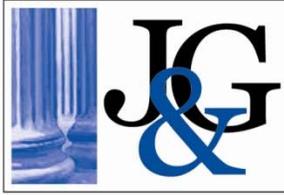
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF HOMELAND SECURITY			
Direct Award:			
National Urban Search and Rescue (US&R) Response System	97.025	N/A	\$ 2,465,522
Total U.S. Department of Homeland Security and Expenditures of Federal Awards			\$ 2,465,522

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:

- (A) The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Miami Valley Fire EMS/Alliance under programs of the federal government for the fiscal year ended September 30, 2019 and is prepared in accordance with the cash basis of accounting. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards (Uniform Guidance). Because this Schedule presents only a selected portion of the operations of the Miami Valley Fire EMS/Alliance, it is not intended to and does not present the financial position or changes in fund balances of the Miami Valley Fire EMS/Alliance.
- (B) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The Alliance has not elected to use the 10% de minimis indirect cost rate.

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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 the Miami Valley Fire/EMS Alliance, Montgomery County, Ohio, as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements and have issued our report thereon dated January 30, 2020, wherein we noted the Miami Valley Fire/EMS Alliance followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Miami Valley Fire/EMS 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 Miami Valley Fire/EMS 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 Miami Valley Fire/EMS 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 Miami Valley Fire/EMS 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*.

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 Miami Valley Fire/EMS Alliance's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Miami Valley Fire/EMS Alliance's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
January 30, 2020



Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

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 the Miami Valley Fire/EMS Alliance's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Miami Valley Fire/EMS Alliance's major federal program for the fiscal year ended September 30, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Miami Valley Fire/EMS Alliance's major federal program.

Management's Responsibility

The Miami Valley Fire/EMS Alliance's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the Miami Valley Fire/EMS Alliance's compliance for the Miami Valley Fire/EMS 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 Miami Valley Fire/EMS 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 Miami Valley Fire/EMS Alliance's major program. However, our audit does not provide a legal determination of the Miami Valley Fire/EMS Alliance's compliance.

Opinion on the Major Federal Program

In our opinion, the 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 fiscal year ended September 30, 2019.

Report on Internal Control Over Compliance

The Miami Valley Fire/EMS 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 Miami Valley Fire/EMS 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 the Uniform Guidance, 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 Miami Valley Fire/EMS 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 Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
January 30, 2020

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

**SCHEDULE OF FINDINGS
2 CFR § 200.515
SEPTEMBER 30, 2019**

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinions</i>	Adverse under GAAP, unmodified under the regulatory basis.
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Program (listed):</i>	National Urban Search and Rescue (US&R) Response System (CFDA #97.025)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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OHIO AUDITOR OF STATE KEITH FABER



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
APRIL 2, 2020**