



Mary Taylor, CPA
Auditor of State

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

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Mary Taylor, CPA
Auditor of State

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402-1460

To the Board of Directors:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

December 3, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street, Suite 20-231
Dayton, Ohio 45402-1460

To the Board of Directors:

We have audited the accompanying financial statements of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance) as of and for the year ended September 30, 2009. These financial statements are the responsibility of the Alliance's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Alliance has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Alliance's larger (i.e. major) funds separately. While the Alliance does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require the Alliance to reformat their statements. The Alliance has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended September 30, 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Alliance as of September 30, 2009 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of Miami Valley Fire/EMS Alliance, Montgomery County, as September 30, 2009, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The Alliance has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2009, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We conducted our audit to opine on the financial statements that collectively comprise the Alliance's financial statements. The U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* requires presenting a Federal Awards Expenditure Schedule. The Schedule is not a required part of the basic financial statements. We subjected the Federal Awards Expenditure Schedule to the auditing procedures applied in the audit of the financial statements. In our opinion, this information is fairly stated in all material respects in relation to the financial statements taken as a whole.



Mary Taylor, CPA
Auditor of State

December 3, 2009

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Intergovernmental	\$39,179	\$2,722,179		\$2,761,358
Charges for Services	138,389			138,389
Earnings on Investments	2,331	323		2,654
CPAT Income	4,700			4,700
Entry Level Test	4,020			4,020
Donations		(125)	\$24	(101)
Other Revenue	93,801	8,820	4,896	107,517
Total Cash Receipts	<u>282,420</u>	<u>2,731,197</u>	<u>4,920</u>	<u>3,018,537</u>
Cash Disbursements:				
Current:				
General Government	288,407	2,689,227	5,742	2,983,376
Total Disbursements	<u>288,407</u>	<u>2,689,227</u>	<u>5,742</u>	<u>2,983,376</u>
Total Receipts Over/(Under) Disbursements	<u>(5,987)</u>	<u>41,970</u>	<u>(822)</u>	<u>35,161</u>
Fund Cash Balances, October 1	<u>248,227</u>	<u>147,831</u>	<u>4,426</u>	<u>400,484</u>
Fund Cash Balances, September 30	<u><u>\$242,240</u></u>	<u><u>\$189,801</u></u>	<u><u>\$3,604</u></u>	<u><u>\$435,645</u></u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The 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 and were last revised on July 20, 2005. 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 Ohio Task Force 1, Region 3 Rescue Strike 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. Accounting Basis

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost.

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for resources (other than from private-purpose trusts or capital projects) that are restricted to expenditure for specific purposes. The Alliance had the following significant Special Revenue Funds:

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

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Ohio Task Force One is one of the 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 responder's operational capability.

Ohio Region 3 Rescue Strike Team was created to provide local and regional rescue response capability in the Greater Dayton area and the eight counties within Ohio Homeland Security Planning Region 3. The Strike Team is one of eight projected State of Ohio regional strike teams. The mission of the Strike Team is to provide a resource capable of locating, extricating, and providing medical care for victims entrapped in collapsed structures, trenches, confined spaces, elevated areas, etc., and to protect emergency responders when such an entrapment or rescue exceeds local responders' operational capabilities.

3. Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. 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 account for Miami Valley Fire/EMS Corporation.

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 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. Property, Plant, and Equipment

Acquisitions of property, plant, and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability on the Alliance's financial statements.

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

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2009
(Continued)**

2. CASH

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at September 30 was as follows:

	2009
Demand deposits	\$121,432
Certificates of deposit	314,213
Total deposits	<u>\$435,645</u>

Deposits: deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Alliance, or (3) collateralized by the financial institution's public entity deposit pool.

3. DEBT OBLIGATION

The Alliance opened a Promissory Note (Line of Credit) with Park National Bank on November 19, 2008. The principal original amount issued was \$220,000. The Line of Credit was established to pay deployment costs for the OH-TF1 (Ohio Task Force One) for deployments during the hurricane season. The entire balance of principal and interest was paid on May 19, 2009.

4. RETIREMENT SYSTEMS

The Alliance's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

The Ohio Revised Code also prescribes contribution rates. For 2009, OPERS members 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, 2009.

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.

6. DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM

As of January 1, 2003, the Miami Valley Fire/EMS Alliance became the fiscal agent for the Dayton Regional Hazardous Materials Response Team. Transactions for the Dayton Regional Hazardous Materials Response Team are not included in the attached financial statements. A separate report is available by contacting the Alliance at 444 West Third Street, Suite 20-231, Dayton OH 45402 or by telephone at (937)512-5103.

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

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2009
(Continued)**

7. 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.

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

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

FEDERAL GRANTOR Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>National Urban Search and Rescue Response System</i>			
Hurricane Gustav Modifications	EMW-2008-CA-1492-M000	97.025	\$670,797
Hurricane Ike 1 Modification	EMW-2008-CA-1492-MOO2		549,647
Hurricane Ike 2 Modification	EMW-2008-CA-1492-MOO2		607,087
Gruenberg Inauguration	EMW-2008-CA-1492-MOO4		7,638
Federal Emergency Management Agency (FEMA) 07 Grant	EMW-2007-CA-0176		66,010
Federal Emergency Management Agency (FEMA) 08 Grant	EMW-2008-CA-0529		685,836
Federal Emergency Management Agency (FEMA) 09 Grant	2009-SR-24-K004		<u>83,765</u>
Total National Urban Search and Rescue Response System			<u>2,670,780</u>
<i>Passed Through Ohio Department Of Ohio Emergency Management Agency Passed through Montgomery County Ohio Department of Emergency Management</i>			
State Domestic Preparedness Equipment Support Program	S05-USAR4-57-012	97.004	<u>199</u>
Total US Department of Homeland Security			<u><u>\$2,670,979</u></u>

The accompanying notes are an integral part of this schedule.

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

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE
FISCAL YEAR ENDED SEPTEMBER 30, 2009**

SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditure Schedule (the Schedule) reports the Miami Valley Fire/EMS Alliance (the Alliance's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' 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, OH 45402-1460

To the Board of Directors:

We have audited the financial statements of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance) as of and for the year ended September 30, 2009, and have issued our report thereon dated December 3, 2009 wherein we noted the Alliance prepared its financial statements using accounting practices the Auditor of State prescribed or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Alliance's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Alliance's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Alliance's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Alliance's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Alliance's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Alliance's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the Alliance's management in a separate letter dated December 3, 2009.

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, providing an opinion 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*.

We intend this report solely for the information and use of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

December 3, 2009



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street, Suite 20-231
Dayton, OH 45402-1460

To the Board of Directors:

Compliance

We have audited the compliance of Miami Valley Fire/EMS Alliance, Montgomery County (the Alliance) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended September 30, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the Alliance's major federal program. The Alliance's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the Alliance's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Alliance's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Alliance's compliance with those requirements.

In our opinion, the Miami Valley Fire/EMS Alliance complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended September 30, 2009.

Internal Control Over Compliance

The Alliance's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Alliance's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Alliance's internal control over compliance.

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**Internal Control Over Compliance
(Continued)**

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Alliance's ability to administer a federal program such that there is more than a remote likelihood that the Alliance's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the Alliance's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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 that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We intend this report solely for the information and use of the audit committee, management, Board of Directors, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

December 3, 2009

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

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
AS OF SEPTEMBER 30, 2009**

1. SUMMARY OF AUDITOR'S RESULTS

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



Mary Taylor, CPA
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
DECEMBER 24, 2009**