



Dave Yost • Auditor of State





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

Emergency Management Agency  
Champaign County  
1512 S. US Highway 68  
Suite C103  
Urbana, Ohio 43078

To the Executive Committee:

We have performed the procedures enumerated below, with which the Executive Committee and the management of Emergency Management Agency, Champaign County, (the Agency) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2011 and 2010, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

### Cash

Champaign County is custodian for the Agency's deposits. We compared the Agency's fund balances reported on its December 31, 2011 Transaction History Report to the balances reported in Champaign County's accounting records. The amounts agreed.

1. We agreed the January 1, 2010 beginning fund balances recorded in the Transaction History Report to the December 31, 2009 balances in the prior year audited statements. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2011 and five from 2010. We also selected the tax settlement from the County from 2011 and the tax settlement from 2010.
  - a. We compared the amount from the above reports to the amount recorded in the Transaction History Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management on 3/20/12, and scanned the Transaction History Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no new debt issuances or any debt payment activity during 2011 or 2010.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for the two employees from 2011 and one payroll check for the two employees from 2010 from the Check History Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Check History Report to supporting documentation transmittal (timecard). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine whether remittances were timely charged by the fiscal agent Champaign County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2011. 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	January 31, 2012	December 31, 2011	\$153.66	\$153.66
State income taxes	January 15, 2012	December 31, 2011	36.46	36.46
Local income tax	February 28, 2012	December 31, 2011	60.60	60.60
OPERS retirement	January 30, 2012	January 24, 2010	479.30	479.30

3. We haphazardly selected and recomputed the one termination payment using the following information, and agreed the computation to the amount paid as recorded in the Transmittal Report:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Agency's payout policy.

The amount paid was not consistent with the information recorded in a. through c. above. An exception was noted in the amount of underpayment of \$59.54 for the termination payment.

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Check Register for the year ended December 31, 2011 and ten from the year ended 2010 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 Transaction 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.

**Officials Response:**

The payout for Mr. Branstiter was calculated on an earlier rate of pay and did not take into account the increase in pay (pay raises) he had received during his employment. Immediate action will be taken to correct this error in the form of a payment to his estate for \$59.54.

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

This report is intended solely for the information and use of management, those charged with governance, and others within the Agency, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

April 27, 2012

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**CHAMPAIGN COUNTY EMERGENCY MANAGEMENT AGENCY**

**CHAMPAIGN 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 21, 2012**