



Dave Yost • Auditor of State





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

Office of Homeland Security and Emergency Management Agency  
Shelby County  
800 Fair Road  
Sidney, Ohio 45365

We have performed the procedures enumerated below, with which the Executive Committee and the management of the Office of Homeland Security and Emergency Management Agency, Shelby 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

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

1. We agreed the January 1, 2010 beginning fund balances recorded in the Fund 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 all receipts from the Shelby County Auditor's Appropriation History Report from 2011 and all from 2010.
  - a. We compared the amount from the above reports to the amount recorded in the Revenue History Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

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

2. We confirmed all amounts transferred from Shelby County to the Agency during 2011 and 2010, which was recorded as Intergovernmental revenue. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. 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, and scanned the Revenue History Report and the Appropriation 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, nor any debt payment activity during 2011 or 2010.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for the only employee from 2011 and one payroll check for the only employee from 2010 from the Pay History Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Pay History Report to supporting documentation (legislatively-approved salary). We found no exceptions.
  - b. We determined whether the fund and account code(s) to which the check was posted were reasonable based on the employee's duties as documented in the employee's personnel file. 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 (Shelby 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 27, 2011	\$ 115.69	\$ 115.69
State income taxes	January 15, 2012	December 22, 2011	\$ 33.03	\$ 33.03
School District income taxes	January 31, 2012	January 6, 2012	\$ 18.70	\$ 18.70
City of Sidney Income Taxes	January 31, 2012	January 13, 2012	\$ 43.52	\$ 43.52
OPERS retirement	January 30, 2012	January 27, 2012	\$1,107.69	\$1,107.69

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

1. We haphazardly selected ten disbursements from the Appropriation History Report 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 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.

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 9, 2012

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OFFICE OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY

SHELBY 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, 2012