

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
DECEMBER 31, 2013**

**TAMARA L. BECKMAN
CERTIFIED PUBLIC ACCOUNTANT**

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
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To the Board of Directors of the
Cookeville-Putnam County Emergency Management Agency
Cookeville, Tennessee

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the major governmental fund of Cookeville-Putnam County Emergency Management Agency, a joint venture between the City of Cookeville and Putnam County, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Cookeville-Putnam County Emergency Management Agency's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's

judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major governmental fund of Cookeville-Putnam County Emergency Management Agency, a joint venture between the City of Cookeville and Putnam County, as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion be presented to supplement the basic financial statements. Such information, although not a part of the basic financials statements is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historic context.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The auditor's opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Cookeville-Putnam County Emergency Management Agency's basic financial statements. The list of management and those charged with governance on pages 13-14 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The list of management and those charged with governance is the responsibility of management and is derived from and relate directly to the underlying accounting and

other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the list of management and those charged with governance is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated May 16, 2014 on my consideration of Cookeville-Putnam County Emergency Management Agency's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion 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 Cookeville-Putnam County Emergency Management Agency's internal control over financial reporting and compliance.

May 16, 2014
Cookeville, Tennessee

Tamara L. Beckman, CPA

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
STATEMENT OF NET POSITION
DECEMBER 31, 2013**

Assets

Current Assets

Cash in Bank	\$ 99,924.81	
Due From State-TEMA	53,350.00	
Prepaid expenses	<u>1,869.91</u>	
Total Current Assets		\$ 155,144.72

Capital Assets

Equipment	349,037.06	
Less Accumulated Depreciation	<u>(300,938.24)</u>	
Total Capital Assets		<u>48,098.82</u>

Total Assets		203,243.54
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Liabilities and Net Position

Liabilities

Compensated Absence Payable		<u>10,038.45</u>
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Net Position

Invested in Capital Assets	48,098.82	
Unrestricted Net Position	<u>145,106.27</u>	
Total Net Position		<u>\$ 193,205.09</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENT

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

Expenses

Salaries	\$ 50,803.73	
Payroll Taxes	3,993.32	
Personnel Insurance	4,584.98	
Workers' Comp Insurance	3,520.94	
Training	3,366.16	
Mission Support	186.74	
Vehicle Expense	100.61	
Recognition	160.00	
Dues	100.00	
Uniform Expense	324.88	
Office Supplies	685.48	
Telephone	1,378.85	
Public Education	995.00	
Weather Warning Expense	1,437.89	
Communications Expense	554.62	
EOC Expense	345.45	
Rescue-Insurance	341.00	
Rescue-Gasoline	7,894.88	
Rescue-Equipment	833.09	
Depreciation	<u>12,596.98</u>	
Total Expenses		94,204.60

Program Revenue

City of Cookeville	12,700.00	
Putnam County	63,560.00	
TEMA Grant	<u>3,356.09</u>	
Total Program Revenue		<u>79,616.09</u>

Net (Expense) Revenue	(14,588.51)
Beginning Net Position, July 1, 2013	<u>207,793.60</u>
Ending Net Position, December 31, 2013	<u>\$ 193,205.09</u>

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
BALANCE SHEET
DECEMBER 31, 2013**

Assets

Current Assets

Cash in Bank	\$ 99,924.81
Due From State -TEMA	53,350.00
Prepaid Expenses	<u>1,869.91</u>

Total Assets \$ 155,144.72

Liabilities & Fund Balance

Total Fund Balance - Unassigned \$ 155,144.72

Total Liabilities & Fund Balance \$ 155,144.72

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENT

**COOKEVILLE-PUTNAM COUNTY EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013**

Fund Balance-Balance Sheet \$ 155,144.72

Amounts reported for governmental activities in the Statement of Net Position are different because Capital Assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. Due to the long term nature of Compensated Absences Payable, the amount recorded for this on the Statement of Net Position is not reported in the governmental funds.

Compensated Absences Payable	\$(10,038.45)	
Governmental Capital Assets	349,037.06	
Less: Accumulated Depreciation	<u>(300,938.24)</u>	
		<u>38,060.37</u>
<u>Net Position of Governmental Activities</u>		<u>\$ 193,205.09</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENT

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2013**

Revenues

City of Cookeville	\$ 12,700.00	
Putnam County	63,560.00	
TEMA Grant	<u>3,356.09</u>	
Total Revenues		\$ 79,616.09

Expenditures

Salaries	\$ 52,199.88	
Payroll Taxes	3,993.32	
Personnel Insurance	4,584.98	
Workers' Comp Insurance	3,520.94	
Travel	-	
Registration Fees	-	
Training	2,316.16	
Mission Support	186.74	
Vehicle Expense	81.11	
Recognition	160.00	
Dues	100.00	
Uniform Expense	324.88	
Office Supplies	685.48	
Telephone	1,378.85	
Audit	-	
Public Education	995.00	
Emergency Alert Expense	-	
Weather Warning Expense	1,437.89	
Communications Expense	554.62	
EOC Expense	345.45	
Rescue-Insurance	341.00	
Rescue-Gasoline	7,894.88	
Rescue-Equipment	<u>24,121.39</u>	
Total Expenditures		<u>105,222.57</u>

Net Change in Fund Balance	\$ (25,606.48)
Fund Balance Beginning of Year	<u>180,751.20</u>
Fund Balance at End of Year	<u>\$ 155,144.72</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENT

**COOKEVILLE-PUTNAM COUNTY EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDING DECEMBER 31, 2013**

Net Change in Fund Balance – Statement of Revenue,
Expenditures and Changes in Fund Balance (\$ 25,606.48)

Amounts reported for governmental activities in the Statement of Net
assets are different because:

Governmental funds report capital outlays as expenditures.
However, in the Statement of Activities, the cost of those
assets is depreciated over their estimated useful lives.

Compensated Absences Payable is long term in nature and not
reported on the governmental funds, therefore a prior period
adjustment was made to correct the prior year Statement of Revenues,
Expenditures and Changes in Fund Balance.

Change in Compensated Absences Payable	\$ 1,396.15	
Expenditures for Capital Assets	22,218.80	
Less: Current Year Depreciation	<u>(12,596.98)</u>	
		<u>11,017.97</u>
<u>Net (Expense) Revenue on Statement of Activities</u>		<u>(\$ 14,588.51)</u>

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013**

Note 1 – Organization

The Cookeville-Putnam County Emergency Management Agency was instituted in Putnam County around 1950-52 as a joint venture of the City of Cookeville and Putnam County. The purpose of the Emergency Management Agency is to assist other emergency services during peacetime emergencies or disaster with backup personnel and equipment, plan and prepare for emergency operations in the event of a nuclear attack upon the United States, and provide training for other emergency services and the general public. The Cookeville-Putnam County Emergency Management Agency has several emergency shelters and sites.

Note 2 – Summary of Significant Accounting Policies Government-wide Financial Statements

The Government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements report the governmental activities of the Cookeville-Putnam County Emergency Management Agency. The governmental activities are reported on the economic resources measurement focus on the accrual basis of accounting.

Fund Financial Statements

To ensure observance of limitations and restrictions placed on the use of resources available to the Emergency Management Agency, the accounts of the Emergency Management Agency are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group. The fund financial statements report using current financial resources measurement focus and the modified accrual basis of accounting. The modified accrual basis recognizes that most expenditures and transfers out are measurable and are recorded when the related liability is incurred. The modified accrual basis also recognizes revenues when both “measurable and available”. Measurable means the amount can be determined. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Property, plant and equipment are expended when purchased.

The Agency’s availability period is thirty days for revenue recognition.

Capital Assets and Depreciation

The Cookeville-Putnam County Emergency Management Agency's property, plant and equipment with useful lives of more than one year and a cost over \$500 are stated at historical cost and reported in the government-wide financial statements. The capital assets are also reported in the fund financial statements as expenditures in the current year. Donated assets are stated at fair value on the date donated.

The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. All capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts and the resulting gain or loss is recorded in operations.

Note 3 – Cash and Cash Equivalents:

Cash and cash equivalents consist of demand deposits with original maturities of three months or less with local financial institutions. The organization's cash at December 31, 2013, the Operating Fund, was maintained in a checking account.

Note 4 – Compensated Absences

Compensated absences are calculated for annual leave and comp time. Full-time employees earn sick time as well but it does not vest; therefore no liability has been recorded for sick leave. The liability shown in these statements represents the amount owed to employees for annual leave as of December 31, 2013.

Note 5 – Property, Plant and Equipment

The following is a schedule of additions, adjustments and retirements to Fixed Assets:

<u>Assets</u>	<u>Balance</u> <u>7-1-13</u>	<u>Additions</u>	<u>Adjustments</u> <u>& Retirements</u>	<u>Balance</u> <u>12-31-13</u>
Office Furniture & Equip.	\$ 21,896.00	\$ --	<\$ -- >	\$ 21,896.00
Equipment	163,328.94	18,018.80	--	181,347.74
Vehicles	<u>141,593.32</u>	<u>4,200.00</u>	<u>--</u>	<u>145,793.32</u>
<u>Total</u>	<u>\$326,818.26</u>	<u>\$ 22,218.80</u>	<u><\$ -- ></u>	<u>\$349,037.06</u>

The following is a schedule of depreciation expense and accumulated depreciation:

<u>Assets</u>	<u>Accumulated</u> <u>Depreciation</u> <u>7-1-13</u>	<u>Depreciation</u> <u>Expense</u>	<u>Adjustments</u> <u>& Retirements</u>	<u>Accumulated</u> <u>Depreciation</u> <u>12-31-13</u>
Office Furniture & Equip.	\$ 21,896.00	\$ --	< \$ -- >	\$ 21,896.00
Equipment	136,557.43	10,505.13	--	147,062.56
Vehicles	<u>129,887.83</u>	<u>2,091.85</u>	<u>--</u>	<u>131,979.68</u>
<u>Total</u>	<u>\$288,341.26</u>	<u>\$ 12,596.98</u>	<u><\$ -- ></u>	<u>\$300,938.24</u>

Note 6 – Cash in Bank

At December 31, 2013, the carrying amount of the Cookeville-Putnam County Emergency Management Agency's cash deposits was \$99,924.81. The Agency's deposit accounts are covered up to \$250,000 by the Federal Deposit Insurance Corporation. The Agency is authorized to deposit and invest funds according to the provisions of Section 5-8-301 of the Tennessee Code Annotated. [Acts 1992, ch. 891, sct 10].

Note 7 – Rescue Squad

The director of the Cookeville-Putnam County Emergency Management Agency appoints the Rescue Squad chief. Expenses for the Rescue Squad are included in the Emergency Management Agency Budget. The Rescue Squad is made up entirely (including the chief) of volunteers. Funds are raised by the squad through various fund drives during the year with the Rescue Squad's Advisory Board having full control over these funds. These financial statements do not include any Rescue Squad funds.

Note 8 – Budget

The director of the Cookeville-Putnam County Emergency Management Agency and staff compile the budget. It is then brought before the city and county for approval. Changes made by the city or county are not reflected in the budget. This is a nonappropriated budget used for guidance only and is not legally binding and therefore is not presented as Required Supplementary Information.

Note 9 – Risk

Cookeville-Putnam County Emergency Management Agency maintains workers' compensation insurance on employees and additional insurance coverage for volunteers. Coverage for equipment, trucks, and office are covered by Putnam County, Tennessee. Putnam County government carries insurance covering injuries to others up to \$130,000 per person, and \$350,000 per accident, which covers the Cookeville-Putnam County Emergency Management Agency. There have been no claims or settlements that exceeded the coverage amount during the past three years.

Note 10 – Subsequent Events

The Agency has evaluated subsequent events through May 16, 2014, the date in which the financial statements were available to be issued. Putnam County has taken control of the EMA and it has become part of the County's audit as of January 1, 2014.

Note 11 – Program Revenues

Program revenues consist of funds received from the City of Cookeville and Putnam County as well as a grant from TEMA.

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
LIST OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE
FOR THE YEAR ENDED DECEMBER 31, 2013**

The Cookeville-Putnam County Emergency Management Agency is governed as a joint venture between the City of Cookeville and Putnam County, Tennessee. The following are the individuals which serve as management of the Agency, the City Council and the County Commissioners.

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY MANAGEMENT**

Tyler Smith, Executive Director
Cookeville-Putnam County EMA
10 E. Broad Street
Cookeville, TN 38501
931-528-7575

COOKEVILLE CITY COUNCIL

Matt Swallows, Mayor
703 N. Washington Avenue
Cookeville, TN 38501
931-526-4025

Larry Epps, Vice-Mayor
709 Russell Strausse Rd.
Cookeville, TN 38501
931-526-9571

Connie Albrecht, Council Member
1560 Country Club Place
Cookeville, TN 38501
931-526-1317

Alma Anderson, Council Member
613 N. Dixie Avenue
Cookeville, TN 38501
931-526-1034

Jim Woodford, Council Member
939 Robin Lane
Cookeville, TN 38501

COUNTY COMMISSIONERS

Scott Ebersole, District 1
694 Canter Lane
Cookeville, TN 38501
931-528-6077

Tom Short, District 1
554 Windrowe Dr.
Cookeville, TN 38501
931-526-1243

Robert M. Duncan, Jr., District 2
855 Loweland Rd.
Cookeville, TN 38501
931-528-5085

Jim Martin, District 2
1430 Jamestown Court
Cookeville, TN 38501
931-528-1658

David Gentry, District 3
1982 Free Hill Rd.
Cookeville, TN 38501
931-854-0341

Jerry Ford, District 3
2228 Massa Avenue
Cookeville, TN 38501
931-526-1349

John Ludwig, District 4
724 Saw Mill Rd.
Monterey, TN 38574
931-839-8222

Ron Williamson, District 4
1244 Davidson Dr.
Monterey, TN 38574
931-839-6226

**COOKEVILLE-PUTNAM COUNTY
EMERGENCY MANAGEMENT AGENCY
LIST OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE
FOR THE YEAR ENDED DECEMBER 31, 2013**

COUNTY COMMISSIONERS - continued

Anna Ruth Burroughs, District 5
1650 Iris Avenue
Cookeville, TN 38506
931-526-3023

Terry Randolph, District 5
3509 Tolbert Dr.
Cookeville, TN 38506
931-854-1760

Chris Savage, District 6
1138 Tanglewood Dr.
Cookeville, TN 38501
931-528-1261

Reggie Shanks, District 6
1950 Mine Lick Creek Rd.
Cookeville, TN 38506
931-432-4757

Michael Medley, District 7
3630 Southmeade Dr.
Cookeville, TN 38506
931-432-5555

Joe Trobaugh, District 7
7715 Henley Rd.
Baxter, TN 38544
931-858-2968

Eris Bryant, District 8
3424 Tightfit Rd.
Baxter, TN 38544
931-858-4356

Sue Neal, District 8
5429 Baxter Rd.
Baxter, TN 38544
931-858-3767

Jonathan Williams, District 9
1450 Blackburn Fork Rd.
Cookeville, TN 38501
931-526-1231

Daryl Blair, District 9
707 Big Ben Circle
Baxter, TN 38544
931-858-6077

Kevin Maynard, District 10
401 Shawn Lane
Cookeville, TN 38501
931-372-7539

Kim Bradford, District 10
2184 N. Pine Hill Rd.
Cookeville, TN 38501
931-528-8332

Steve Pierce, District 11
1525 Gibbons Rd.
Cookeville, TN 38501
931-537-3382

Marsha K. Bowman, District 11
8255 Anson Rd.
Cookeville, TN 38501
931-526-1325

Mike Atwood, District 12
1002 N. Plantation Dr.
Cookeville, TN 38506
931-537-3776

Cathy Reel, District 12
2418 Pine Hill Rd.
Cookeville, TN 38506
931-537-9519

**TAMARA L. BECKMAN, CPA
CERTIFIED PUBLIC ACCOUNTANT**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of the
Cookeville-Putnam County Emergency Management Agency
Cookeville, Tennessee

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major governmental fund of Cookeville-Putnam County Emergency Management Agency, a joint venture between the City of Cookeville and Putnam County, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Cookeville-Putnam County Emergency Management Agency's basic financial statements, and have issued my report thereon dated May 16, 2014.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Cookeville-Putnam County Emergency Management Agency's internal control over financial reporting (internal control) to determine audit procedures that are appropriate in the circumstances for expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cookeville-Putnam County Emergency Management Agency's internal control. Accordingly, I do not express an opinion on the effectiveness of the Cookeville-Putnam County Emergency Management Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material*

weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Cookeville-Putnam County Emergency Management Agency's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

May 16, 2014
Cookeville, Tennessee

Tamara L. Beckman, CPA