



Mary Taylor, CPA
Auditor of State

COMMISSION ON AFRICAN-AMERICAN MALES

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Commission on African-American Males
c/o Ohio Office of Budget and Management
30 East Broad Street, 34th Floor
Columbus, Ohio 43215-3457

We have performed the procedures enumerated below, which were agreed to by management of the Office of Budget and Management (OBM), solely to assist in the close-out of the Ohio Commission on African-American Males (the Commission) for the period July 1, 2006 through September 30, 2007, and to satisfy the final audit requirements of Ohio Rev. Code Section 126.29(B). We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the specified users of the 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. The results of these procedures are as follows:

Minutes

1. We requested the minutes of Commission meetings held between July 1, 2006 and September 30, 2007 to review them and document the following attributes/items (if applicable):
 - A quorum was present to conduct business
 - The previous minutes were approved
 - Proper signatures were reflected on the minutes
 - Whether meeting was announced in advance
 - Whether an executive session, special meeting, or emergency meeting was held
 - If executive (non-public) session held:
 1. whether determined to be held by a roll call vote
 2. minutes describe general subject matter of discussions held in executive session
 3. whether voting/decision-making took place in executive session

Results: We requested the Commission meeting minutes from our contacts at OBM, the Department of Administrative Services' Central Service Agency, which served as the fiscal agent for the Commission, and the former chairmen of the board. None of these contacts could provide us with copies of the minutes; thus, we were unable to review the minutes and determine if they documented the items listed above.

Inventory

1. We requested copies of the Fixed Asset Management System (FAMS) Transmittal letters and the related additions and deletions inventory lists to be filed during FY 2007 and 2008, as required by Ohio Revised Code Section 125.16, to determine whether they were filed.

Inventory (Continued)

Results: We obtained the inventory documents related to FY 2006 and noted the documents were filed timely in FY 2007 as required by Ohio Revised Code Section 125.16. We determined the required inventory records and certifications for FY 2007, to be filed by October 1, 2007, were not submitted.

2. We compared all the assets on the most recent Property List – Active Assets report (as of August 15, 2007) to the retirements listing for FY 2008 to determine if the assets were removed from the FAMS system and the appropriate salvage forms were prepared and approved, as an indication whether the inventory assets were disposed of as of September 30, 2007, the ending date of the Commission.

Results: We determined that all the assets on the Property List – Active Assets report were retired and supported by approved documentation/salvage forms. However, none of the assets were retired until March 20, 2008.

Revenue

1. We limited our revenue testing to FY 2007 since the new accounting system, Ohio Administrative Knowledge System (OAKS), indicated there were no revenues received for the Commission in FY 2008. We selected all seven (7) Revenue Receipt documents for FY 2007 recorded to fund 4H30, which comprised slightly more than 95% of total revenues for the year. We performed testing for the following attributes/items related to the revenue recorded in the Central Accounting System (CAS) for the fiscal year:

- Revenue Receipt (pay-in) document was prepared to deposit the revenue
- Revenue Receipt document was approved
- Correct receipt code and fund was used
- Deposit into the state treasury was made within two business days of receipt (per Ohio Administrative Code §113-1-02)
- Total revenue received agreed to interagency agreement with the Department of Public Safety and Department of Health or other supporting documents
- Transactions were recorded in the proper fiscal period
- Sum of the individual receipts agreed to the total deposits listed on the Revenue Receipt document

Results: We noted no errors or exceptions during the revenue testing. All of the attributes/items tested were met.

Payroll Disbursements

1. We selected all three of the Commission employees listed on the Payroll Disbursement Journal or OAKS Payroll Register for two pay periods from each fiscal year and tested the related payroll transactions for the following attributes/items:

- Hours worked per Payroll Disbursement Journal (PDJ)/Payroll Register (PR) agree to related time sheet or other appropriate supporting documentation.
- Correct fund and/or account was used.
- Vacation, sick, and personal leaves used agree to leave forms.
- If comp time or overtime was earned/used, the employee's balance was properly adjusted.
- Gross and net pay was properly calculated.
- Personnel Action (PA) classification agrees to PDJ/PR.
- Charges to federal programs were posted correctly.
- An employee evaluation was prepared during the audit period.

Payroll Disbursements (Continued)

Results: We noted that an annual evaluation was not prepared for one of the administrative staff, the Executive Director. We noted no other errors or exceptions during this aspect of the payroll testing.

2. We independently calculated the leave pay outs for each Commission employee based on information recorded in the payroll records provided, based on recorded PDJ/PR leave balances. We compared our calculated amounts to the actual leave amounts paid to each employee upon termination in order to identify any discrepancies.

Results: We noted no errors or exceptions during this aspect of the payroll testing.

3. We requested the Personnel Action form for the separation of the employees and compared the separation date on PA form with the date listed on the PDJ/PR record. We also determined if any of the separation dates were later than September 30, 2007, the last day of the Commission.

Results: We noted no errors or exceptions during this aspect of the payroll testing.

Non-Payroll Expenditures

1. We selected a non-statistical sample of non-payroll expenditure items from CAS/OAKS transactions. We selected 20 items from FY 2007, 10 from FY 2008 through September 30, 2007, and an additional four from FY 2008 after September 30, 2007, for a total sample size of 34 items. We requested the voucher and related supporting documentation and performed testing for the following attributes/items:

- Correct fund and object code, as documented in the CAS Master Table or OAKS accounting system, was charged
- Voucher properly computed, net of applicable credits
- Invoice amount agrees to voucher amount
- Invoice date equals or precedes voucher date
- Invoice was paid within 30 days as required by ORC Section 126.30
- Invoice indicated goods received or services rendered
- Purchase Order/Controlling Board approval was obtained when required in accordance with ORC Section 125.05 and 127.16
- A Release and Permit was obtained from DAS when required in accordance with ORC Section 125.05 and 125.06
- Eligible Voucher checked against the Finding for Recovery Database

Results: We noted no errors or exceptions during the non-payroll expenditures testing. All of the attributes/items tested were met.

Transfers

1. We reviewed House Bill 119 to determine the required transfers of Commission remaining moneys appropriated and cash balances. We then attempted to trace the transfer amounts to supporting documentation and agree the balances to amounts listed in the OAKS system at the time of transfer.

Results: We noted no errors or exceptions during the transfers testing.

We were not engaged to, and did not conduct an examination, the objective of which would be to express an opinion on the Commission transactions and activities. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

August 28, 2008



Mary Taylor, CPA
Auditor of State

OHIO COMMISSION ON AFRICAN-AMERICAN MALES

FRANKLIN 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
SEPTEMBER 11, 2008**