



**Mary Taylor, CPA**  
Auditor of State



**CANWO  
FULTON COUNTY**

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

CANWO  
Fulton County  
P.O. Box 407  
Archbold, Ohio 43502-0407

We have performed the procedures enumerated below, with which the Council members and the management of CANWO, Fulton County (the Council of Government) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2010 and 2009, 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 and Investments

1. Northwest Buckeye Education Council (NBEC) is custodian for the Council of Government's deposits and investments. NBEC's deposit and investment pool holds CANWO's assets. We therefore confirmed the Council of Government's bank account balance with NBEC. The amounts agreed.
2. We agreed the July 1, 2008 beginning balance recorded in the Financial Detail Report to the June 30, 2008 balances in the prior year audited financial statements. We found no exceptions.
3. Pursuant to Ohio Rev. Code Section 167.04 (B), the Council of Government appointed a fiscal officer and prescribed allowable investments. We compared investments held at June 30, 2010 and June 30, 2009 to the investments the by-laws permit. We found no exceptions.

### Other Confirmable Cash Receipts

We confirmed the interest revenue allocated to the Council of Government during fiscal year 2009 with NBEC. We found no exceptions.

- a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.

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- b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Member Contributions**

We haphazardly selected five member contribution cash receipt from the fiscal year ended June 30, 2010 and five member contribution cash receipt from the fiscal year ended June 30, 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Revenue Account Information Report (Revled). The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

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

We selected all disbursements from the Budget Account Information Report (Budled) for the fiscal years ended June 30, 2010 and 2009 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 Budled 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.

### **Compliance – Contracts and Expenditures**

We inquired of management and scanned the Budled report for the years ended June 30, 2010 and 2009 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Council of Government'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 and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

November 17, 2010



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**CANWO**

**FULTON 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 7, 2010**