



**FAMILY AND CHILDREN FIRST COUNCIL  
SENECA COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED JUNE 30, 2009 AND 2010**



**Mary Taylor, CPA**  
Auditor of State



FAMILY AND CHILDREN FIRST COUNCIL  
SENECA COUNTY

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# Mary Taylor, CPA

Auditor of State

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

Family and Children First Council  
Seneca County  
201 South Washington Street  
Tiffin, Ohio 44883-2690

We have performed the procedures enumerated below, with which those charged with governance and the management of the Family and Children First Council, Seneca County, (the FCFC) agreed, solely to assist those charged with governance 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 those charged with governance 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

1. North Central Ohio Educational Service Center is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its June 30, 2010 FINDET Report to the balances reported in North Central Ohio Educational Service Center's accounting records. The amounts agreed.
2. We agreed the July 1, 2008 beginning fund balances recorded in the FINDET Report to the June 30, 2008 balances in the prior year audited statements. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We tested both receipts from the State Distribution Transaction Lists (DTL) from fiscal year 2010 and the one from fiscal year 2009. We also tested the only receipt from the County Auditor's DTLs.
  - a. We compared the amount from the DTL to the amount recorded in the REVLED Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.

- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid for mandated fees (Membership dues) to the FCFC during 2010 with the invoices sent by FCFC. 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.

### **Over-The-Counter Cash Receipts – Administrative Fees**

We tested 100% of the over-the-counter cash receipts from fiscal years ended June 30, 2010 and 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the REVLED Report. The amounts agreed.
- b. Amount collected complied with the grant provisions in force during the audit period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from fiscal year 2010 and one payroll check for five employees from fiscal year 2009 from the ERNREG Report and determined whether the following information in the employees' personnel files and minute record was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department and fund to which the check should be charged.
  - d. Retirement system participation and payroll withholding.
  - e. Federal, State and Local income tax withholding authorization and withholding.
  - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

2. We tested the checks we selected in step 1, as follows:
  - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
  - b. We determined whether the fund and account code(s) to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files and minute records. We also determined whether the payment was posted to the proper year. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the fiscal year ended June 30, 2010 for the FCFC's fiscal agent the North Central Ohio Educational Service Center to determine whether remittances were timely paid, and the amounts paid agreed to the amounts withheld during the final withholding period during fiscal year 2010. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	July 31, 2010	6/17/10	\$52,107	\$52,107
State income taxes	July 31, 2010	6/17/10	\$14,217	\$14,217
SERS retirement (withholding plus employer share)	July 31, 2010	7/10/10	\$569,965	\$569,965

**Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the FINDET Report for the fiscal year ended June 30, 2010 and ten from the fiscal year ended June 30, 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 FINDET 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.

**Compliance – Budgetary**

We compared the total annual budget required by Ohio Revised Code Section 121.37(B)(5)(a), to the amounts recorded in the APPSUM Report and REVSUM Report for fiscal years 2010 and 2009. The amounts on the annual budget agreed to the amounts recorded in the APPSUM and REVSUM reports.

**Compliance – Contracts and Expenditures**

We inquired of management and scanned the FINDET report for the fiscal years ended June 30, 2010 and 2009 for procurements requiring competitive bidding under Ohio Revised Code Sections 307.86 to 307.92, which state in part, that competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law.

We identified no purchases subject to the aforementioned bidding requirement.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the FCFC'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

December 8, 2010

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**Mary Taylor, CPA**  
Auditor of State

**SENECA FAMILY AND CHILDREN FIRST COUNCIL**

**SENECA 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 23, 2010**