



**PICKAWAY COUNTY FAMILY AND CHILDREN FIRST COUNCIL
PICKAWAY COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED JUNE 30, 2012-2011



Dave Yost • Auditor of State

PICKAWAY COUNTY FAMILY AND CHILDREN FIRST COUNCIL
PICKAWAY COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Pickaway County Family and Children First Council
Pickaway County
110 Island Road, PO Box 610
Circleville, OH 43113

We have performed the procedures enumerated below, with which those charged with governance and the management of the Pickaway County Family and Children First Council, Pickaway County, Ohio (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, 2012 and 2011, 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. Pickaway County is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its June 30, 2012 and 2011 Yearly Reports to the balances reported on the PET for Public Assistance- Financial Detail report and to the Pickaway County year to date fund balance report. The amounts agreed.
2. We agreed the July 1, 2010 beginning fund balances recorded in the Yearly Report to the June 30, 2010 balances in the prior year financial statements and to Pickaway County's year to date fund balance report for the 2010 fiscal year. We found no exceptions.

Intergovernmental Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2012 and five from 2011.
 - a. We compared the amount from the DTL to the amount recorded in the Revenue Transaction 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.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detailed Expense Transaction Report for the year ended June 30, 2012 and ten from the year ended 2011 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 Detailed Expense Transaction 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 Rev. Code Section 121.37(B)(5)(a), to the amounts recorded in the Appropriation Status Report and Revenue Status Report for 2012 and 2011 for the following funds: Ohio Children's Trust Fund (205) and Family & Children First Council Fund (209). The amounts on the annual budget agreed to the amounts recorded in the Appropriation Status and Revenue Status reports.

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, those charged with governance and others within the FCFC, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

August 20, 2012



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PICKAWAY COUNTY FAMILY AND CHILDREN FIRST COUNCIL

PICKAWAY 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, 2012**