



Dave Yost • Auditor of State

FAMILY AND CHILDREN FIRST COUNCIL
ATHENS COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Family and Children First Council
Athens County
P.O. Box 1046
Athens, Ohio 45701-1046

We have performed the procedures enumerated below, with the Council and the management of the Family and Children First Council, Athens County, Ohio (the Council), agreed, solely to assist the Council in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2012 and 2011, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Council 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. Athens County is custodian for the Council's deposits and therefore the County's deposit and investment pool holds the Council's assets. We compared the Council's fund balances reported on its December 31, 2012 Annual Report to the balances reported in Athens County's accounting records. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Annual Report to the December 31, 2010 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2012 beginning fund balances recorded in the Annual Report to the December 31, 2011 balances in the Annual Report. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2012 and five from 2011. We also selected five receipts from the County Auditor's Detail Revenue Listing Report from 2012 and five from 2011.
 - a. We compared the amount from the above reports to the amount recorded in the PET Cash Receipt Account Detail 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.

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Intergovernmental and Other Confirmable Cash Receipts (Continued)

2. We traced the amounts reported as Local Agency Contributions to supporting documentation. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2012 and one payroll check for all employees from 2011 from the Payroll Worksheet and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Worksheet to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2012 to determine whether remittances were timely charged by the fiscal agent Athens County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2012. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	12/28/12	1/4/13	\$287	\$287
State income taxes	12/28/12	1/4/13	\$31	\$31
OPERS retirement	01/30/13	1/4/13	\$964	\$964

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the County Detail Expense Transactions Report for the year ended December 31, 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 Detail Expense Transactions 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 Detail Expense Budget Report and Detail Revenue Budget report for 2012 and 2011 for the General Fund (#228) and Help Me Grow Fund (#225). The amounts on the annual budget agreed to the amounts recorded in the Detail Expense Budget and Detail Revenue Budget 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 Council'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, the Council and others within the Council, 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 27, 2013

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ATHENS FAMILY AND CHILDREN FIRST COUNCIL

ATHENS 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
APRIL 9, 2013**