



**MUSKINGUM FAMILIES AND CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012



Dave Yost • Auditor of State

MUSKINGUM FAMILIES AND CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Muskingum Families and Children First Council
Muskingum County
333 Putnam Avenue
Zanesville, Ohio 43701

We have performed the procedures enumerated below, with which those charged with governance and the management of the Muskingum Families and Children First Council, Muskingum 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 year ended December 31, 2012, 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 and Investments

1. Muskingum County is custodian for the FCFC's deposits and investments, and therefore the County's deposit and investment pool holds the FCFC's assets. We compared the FCFC's fund balances reported on its December 31, 2012 financial statements to the balances reported in Muskingum County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the financial statements and Detail Fund Report to the December 31, 2011 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We selected five receipts from the State Distribution Transaction Lists (DTL) from 2012.

- a. We compared the amount from the DTL to the amount recorded in the Detail Revenue Report. The amounts agreed.
- b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the Detail Revenue Report and Detail Expense Report for evidence of debt issued during 2012 or debt payment activity during 2012. We noted no new debt issuances, or any debt payment activity during 2012.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2012 from the Payroll Worksheets/Payroll Warrant Register and:
 - a. We compared the hours and pay rate recorded in the Payroll Worksheet to supporting documentation (time sheet and legislatively approved rate). We found no exceptions.
 - b. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the Personnel Action Notice within 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 (Muskingum 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	1/31/13	12/19/12	\$489.64	\$489.64
State income taxes	1/15/13	12/19/12	\$100.59	\$100.59
City of Zanesville income taxes	1/31/13	12/21/12	\$84.41	\$84.41
OPERS retirement	1/30/13	1/11/13	\$3,458.52	\$3,458.52

3. We recomputed the FCFC's only termination payment (unused vacation and personal leave) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Worksheet and Payroll Warrant Register:
 - a. Accumulated leave records.
 - b. The employee's pay rate in effect as of the termination date.
 - c. The FCFC's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Detail Expense Report for the year ended December 31, 2012 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 vouchers agreed to the check number, date, payee name and amount recorded in the Detail Expense 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 Report and Detail Revenue Report for 2012 for all funds. The amounts on the annual budget agreed to the amounts recorded in the Detail Expense and Detail Revenue 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.

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 18, 2013

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MUSKINGUM FAMILIES AND CHILDREN FIRST COUNCIL

MUSKINGUM 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 2, 2013**