



Dave Yost • Auditor of State

FAMILY, ADULT AND CHILDREN FIRST COUNCIL
FAIRFIELD COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Fairfield County Family, Adult, and Children First Council
Fairfield County
108 West Main Street
Lancaster, Ohio 43130

We have performed the procedures enumerated below, with which those charged with governance and the management of the Fairfield County Family, Adult and Children First Council (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, 2013 and 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

1. Fairfield County is custodian for the FCFC's deposits and therefore the County's deposit and investment pool holds the FCFC's assets. We compared the FCFC's fund balances reported on its June 30, 2013 Account Summary Trial Balance to the balances reported in Fairfield County's accounting records. The amounts agreed.
2. We agreed the July 1, 2011 beginning fund balances recorded in the Account Summary Trial Balance Report to the June 30, 2011 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2012 beginning fund balances recorded in the Account Summary Trial Balance Report to the June 30, 2012 balances in the Account Summary Trial Balance Report. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2013 and five from 2012.
 - a. We compared the amount from the above reports to the amount recorded in the Account Detail History Report Revenue. 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.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

2. We confirmed the amounts paid from the Fairfield County ADAMH Board, Fairfield County JFS, Fairfield County Juvenile Court, and Fairfield County Board of DD to the FCFC during 2013 with Fairfield County. 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.

Debt

1. During the FY11, the Fairfield County Commissioners made an interest free loan to the Council totaling \$35,347. The monies were used to meet the financial obligations of the Council while waiting for Help Me Grow Federal Stimulus (ARRA) grant reimbursements. The loan was repaid in two payments; the first payment was in the amount of \$9,000 on February 8, 2011 (FY11) and the second payment was in the amount of \$26,347 on August 30, 2011 (FY12). We reviewed the Fairfield County Commissioners 2011 minutes and confirmed that the Commissioners accepted payment of the loan on August 30, 2011 via resolution 11-08.30.cc.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2013 and one payroll check for five employees from 2012 from the Detail Proofs Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail Proofs Report 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 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. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files 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(s) and fund(s) to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State & 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.

Payroll Cash Disbursements (Continued)

3. We scanned the last remittance of tax and retirement withholdings for the year ended June 30, 2013 to determine whether remittances were timely charged by the fiscal agent (Fairfield County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2013. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	July 31, 2013	April 5 and 19, 2013; May 3, 17, 20 and 31, 2013; and June 14, 28, 2013	\$1,078,894	\$1,078,894
State income taxes	July 31, 2013	April 5 and 19, 2013; May 3, 17, 20 and 31, 2013; and June 14, 28, 2013	\$229,465	\$229,465
City income tax	July 31, 2013	June 28, 2013	\$40,820	\$40,820
School income tax	July 15, 2013	June 28, 2013	\$28,535	\$28,535
OPERS retirement	July 31, 2013	July 24, 2013	\$682,748	\$682,748

4. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Detail Proofs Report:
- 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

1. We haphazardly selected ten disbursements from the Account Detail History Report Expenditures for the year ended June 30, 2013 and ten from the year ended June 30, 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 returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail 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 confirmed the annual budget required by Ohio Rev. Code Section 121.37(B)(5)(a), was filed with the FCFC's administrative agent.

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
Columbus, Ohio

March 19, 2014



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FAMILY, ADULT AND CHILDREN FIRST COUNCIL

FAIRFIELD 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 3, 2014**