



**OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING
MUSKINGUM COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED JUNE 30, 2014-2013



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Coalition for Equity and Adequacy of School Funding
Muskingum County
205 North Seventh Street
Zanesville, Ohio 43701

To the Steering Committee:

We have performed the procedures enumerated below, with which the Coalition members and the management of Ohio Coalition for Equity and Adequacy of School Funding (the Coalition) agreed, solely to assist the Steering Committee in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2014 and 2013, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Steering Committee 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. Muskingum Valley Education Service Center (MVESC) is custodian for the Coalition's deposits. We compared the Coalition's fund balance reported on its June 30, 2014 month end Coalition financial statement to the balance reported in the MVESC Budget Account Summary report. The amounts agreed.
2. We agreed the July 1, 2012 beginning fund balance recorded in the MVESC Budget Account Summary report to the June 30, 2012 balances in the prior year audited statements. The amounts agreed.

Member Contributions

We haphazardly selected five member contribution cash receipt from the year ended June 30, 2014 and five member contribution cash receipt from the year ended 2013 recorded in the MVESC Revenue Account Information and determined whether the:

- a. Receipt amount agreed to the amount recorded in the MVESC Revenue Account Information. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Financial Detail Report for the year ended June 30, 2014 and ten from the year ended 2013 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 Financial Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Coalition 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 Coalition, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

Columbus, Ohio

July 13, 2015



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OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING

FRANKLIN 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 1, 2015**