



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

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED JUNE 30, 2010-2009



Mary Taylor, CPA
Auditor of State



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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 (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, 2010 and 2009, 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, 2010 and 2009 Yearly Reports to the balances reported in Pickaway County's accounting records. The amounts agreed.
2. We agreed the July 1, 2008 beginning fund balances recorded in the Yearly Report to the June 30, 2008 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTLs) from fiscal year 2010 and five from fiscal year 2009. We also selected five receipts from the County Auditor's DTLs.
 - a. We compared the amounts from the DTLs to the amounts recorded in the Detailed 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.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for one employee from fiscal year 2010 and one payroll check for two employees from fiscal year 2009 from the Detailed Expense Transaction Report and determined whether the following information in the employees' personnel files and timesheets 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.

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay 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 was reasonable based on the employees' duties as documented in the employees' personnel files and timesheets. We also determined whether the payment was posted to the proper year. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the quarter ended March 31, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the withholding period during the first quarter. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	April 31, 2010	March 26, 2010	\$8.72	\$8.72
State income taxes	April 15, 2010	March 26, 2010	\$81.21	\$81.21
Local income tax	April 9, 2010	March 26, 2010	\$68.36	\$68.36
OPERS retirement (withholding plus employee share)	April 31, 2010	March 26, 2010	\$12.60	\$12.60

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 Detailed Expense 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 Detailed Expense Transaction Report for the year ended June 30, 2010 and ten disbursements from the year ended June 30, 2009 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 fiscal year 2010 and fiscal year 2009 for the following funds: Ohio Children's Trust Fund (205) and Family & Children First County Fund (209). The amounts on the annual budget agreed to the amounts recorded in the Appropriation Status and Revenue Status reports.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Detail Expense Report for the fiscal years ended June 30, 2010 and 2009 for procurements requiring competitive bidding under Ohio Rev. Code Sections 307.86 to 307.92, which state in part, that competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law.

We identified no purchases subject to the aforementioned bidding requirement.

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



Mary Taylor, CPA
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November 15, 2010

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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
DECEMBER 7, 2010**