



Mary Taylor, CPA  
Auditor of State





# Dave Yost • Auditor of State

January 20, 2011

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 10, 2011. Thus, I am certifying this audit report for release under the signature of my predecessor.

A handwritten signature in cursive script that reads "Dave Yost".

DAVE YOST  
Auditor of State

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Logan County Family and Children First Council  
Logan County  
1973 SR 47 West  
P.O. Box 710  
Bellefontaine, Ohio 43311

We have performed the procedures enumerated below, with which those charged with governance and the management of the Logan 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. Logan County ESC is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its June 30, 2010 and 2009 financial statements to the balances reported in Logan County ESC's accounting records. The following exceptions were noted for 2010 and 2009:

#### 2010

The Children's Trust Fund balance as of June 30, 2010 should have been zero instead of the reported amount of \$8,731.00.

The United Way Fund balance as of June 30, 2010 should have been zero instead of the reported amount of \$150.00.

#### 2009

The Children's Trust Fund balance as of June 30, 2010 should have been \$100.00 instead of the reported amount of \$8,731.00.

2. We agreed the July 1, 2008 beginning fund balances recorded in the financial statements 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 (DTL) from 2010 and five from 2009. We also selected five receipts from the County Auditor's DTLs.
  - a. We compared the amount from the DTL to the amount recorded in the ACTRPT 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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**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the Earnings Register Report and 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.

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. 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 fiscal year ended June 30, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during fiscal year 2010. We noted the following:

<b>Withholding</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Withheld</b>	<b>Amount Paid</b>
Federal income taxes	June 30, 1010	June 25, 2010	\$ 766.13	\$ 766.13
State income taxes	July 15, 2010	June 25, 2010	\$ 199.61	\$ 199.61
City income tax	July 15, 2010	June 25, 2010	\$ 121.14	\$ 121.14
School Income tax	July 15, 2010	June 25, 2010	\$ 20.25	\$ 20.25
OPERS retirement (withholding plus employee share)	July 2, 2010	June 25, 2010	\$2,320.10	\$2,320.10

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 Earning Register 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 Check Register Report for the year ended December 31, 2010 and ten from the year ended 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 Check Register 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 States Report for 2010 and 2009 for the following funds: General Fund and Help Me Grow – GRF. The amounts on the annual budget agreed to the amounts recorded in the Appropriations Status and Revenue Status reports.

### **Compliance – Contracts & Expenditures**

We inquired of management and scanned the Check Register and ACTRPT reports for the years ended December 31, 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 Auditor of State and is not intended to be, and should not be used by anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

December 16, 2010

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Auditor of State

**LOGAN COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**LOGAN 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  
JANUARY 20, 2011**