



**MORROW COUNTY FAMILY & CHILDREN FIRST COUNCIL  
MORROW COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**



**Mary Taylor, CPA**  
Auditor of State



MORROW COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
MORROW COUNTY

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# Dave Yost • Auditor of State

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

Morrow County Family and Children First Council  
Morrow County  
619 West Marion Road  
Mt Gilead, Ohio 43338

We have performed the procedures enumerated below, with which those charged with governance and the management of the Morrow County Family and Children First Council, Morrow County, Ohio (the Council) 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 December 31, 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. Morrow County is custodian for the Council's deposits. We compared the Council's fund balances reported on its December 31, 2010 Fund Cash Balance Reports to the balances reported in Morrow County's accounting records. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Fund Cash Balance Reports to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.

### Intergovernmental Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2010 and five from 2009.
  - a. We compared the amount from the DTL to the amount recorded in the Detailed Cash 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.

### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Detailed Expenditure 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 Detailed Expenditure 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 Measures and Detailed Expenditure Report for 2010 and 2009 for the General Fund and the Help Me Grow Fund. The amounts on the annual budget agreed to the amounts recorded in the Appropriation Measures and Detailed Expenditure 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 Council'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 Council, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

July 22, 2011



# Dave Yost • Auditor of State

**MORROW COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**MORROW 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  
AUGUST 4, 2011**