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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Medina County Family First Council
Medina County
232 Northland Drive
Medina, Ohio 44256

We have performed the procedures enumerated below, with which those charged with governance and the management of the Medina County Family First Council (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 June 30, 2011 and 2010, 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. Medina County is custodian for the Council's deposits. We compared the Council's fund balances reported on its June 30, 2011 financial spreadsheet to the balances reported in Medina County's accounting records. The amounts agreed.
2. We agreed the July 1, 2010 beginning fund balances recorded in the financial spreadsheet to the June 30, 2009 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 fiscal year 2011 and five from fiscal year 2010. We also selected five receipts from the County Auditor's Transaction History Listing from fiscal year 2011 and five from fiscal year 2010.
 - a. For the amounts we selected from the State Distribution Transaction List, we compared the amount from the DTL to the amount recorded in the Transaction History Listing. The amounts agreed. For the amounts we selected from the County Auditor's Transaction History Listing, we compared the amounts to supporting documentation such as agency invoices and remittance information. 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.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from fiscal year 2011 and one payroll check for five employees from fiscal year 2010 from the Employee Earnings & Deduction Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Employee Earnings & Deduction Register to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code 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. We scanned the last remittance of tax and retirement withholdings for the year ended June 30, 2011 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2011. We noted the following:

<u>Withholding (plus employer share, where applicable)</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Due</u>	<u>Amount Paid</u>
Federal income taxes & Medicare	7/15/2011	6/17/2011	\$ 256,925.87	\$ 256,925.87
State income taxes	7/15/2011	6/17/2011	55,537.60	55,537.60
Local income tax	7/31/2011	7/12/2011	29,180.80	29,180.00
OPERS retirement	7/30/2011	7/18/2011	912,573.66	912,573.66

Note: Medina County pays withholdings (plus the employer share, where applicable) for all employees including the Council's employees at one time. Amounts disclosed above represent withholdings for all county employees and include amounts withheld for the Council's employees.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Transaction History Listing for the year ended June 30, 2011 and ten from the year ended June 30, 2010 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 Transaction History Listing 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 Budget Report for fiscal year 2011 and fiscal year 2010 for the following funds:

2011

Fund #5030 – Family/Child First Council
Fund #5033 – FFC-FCSS-FY 11

2010

Fund #5030 – Family/Child First Council
Fund #5032 – FFC-FCSS

The amounts on the annual budget agreed to the amounts recorded in the Budget Report.

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.

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

January 5, 2012

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MEDINA COUNTY FAMILY FIRST COUNCIL

MEDINA 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 31, 2012**