



Dave Yost • Auditor of State



FAMILY AND CHILDREN FIRST COUNCIL  
GALLIA COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

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

Family and Children First Council  
Gallia County  
53 Shawnee Lane  
P.O. Box 514  
Gallipolis, Ohio 45631

To the Council Members:

We have performed the procedures enumerated below, with which those charged with governance and the management of the Family and Children First Council, Gallia County, Ohio (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 December 31, 2012 and 2011, 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. Gallia County is custodian for the FCFC's deposits and, therefore, the County's deposit and investment pool holds the FCFC's assets. The Gallia-Jackson-Meigs Board of Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) serves as the administrative agent for the FCFC. FCFC funds are combined with its administrative agent's funds in Gallia County's accounting system under a single account (Fund 010). The Fiscal Officer of the administrative agent maintains excel spreadsheets to separate out the FCFC funds from administrative agent funds. We compared the FCFC's fund balances reported on its December 31, 2012 FCFC (CY 12) spreadsheets to the balances reported in the ADAMHS' Statement of Cash Basis Assets and Fund Balances as of December 31, 2012 and Gallia County's accounting records. Gallia County 010 fund balance agreed to the administrative agent's total governmental funds balance on the Statement of Cash Basis Assets and Fund Balance. The administrative agent's Statement of Cash Basis Assets and Fund Balance FCFC balance was \$59,611, which varied from the December 31, 2012 FCFC (CY 12) spreadsheets by \$12,563 due to adjustments posted in the 2011 and 2012 audits of the ADAMHS. Adjustments were recorded to correct misposting of \$563 in salary expenses and \$500 in other expenses in 2011 as well as a misposting of \$11,500 in grant receipts in 2012.

**Cash (Continued)**

2. We agreed the January 1, 2011 beginning fund balances recorded in the FCFC (CY 11) spreadsheets to the December 31, 2010 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2012 beginning fund balances recorded in the FCFC (CY 12) spreadsheets to the December 31, 2011 balances in the FCFC (CY 11) spreadsheets. We found no exceptions.

**Intergovernmental Receipts**

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2012 and five from 2011.
  - a. We compared the amount from the above report to the amount recorded in the Cash Receipts Breakdown Reports respectively. 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.

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management, and scanned the Detail Revenue Transactions Report and Detail Expense Transactions Report of fiscal agent Gallia County for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issuances or any debt payment activity during 2012 or 2011.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for the only FCFC employee from 2012 and one payroll check for the only FCFC employee from 2011 from the Summary Payroll History Report and:
  - a. We compared the hours and pay rate recorded in the Summary Payroll History Report to supporting documentation (timecard and legislatively approved rate). We found no exceptions.
  - b. We determined whether the fund and account code to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel file. 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 December 31, 2012 to determine whether remittances were timely charged by the fiscal agent Gallia County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2012. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	1/31/13	12/28/12	\$83	\$83
State income taxes	1/15/13	12/28/12	\$22	\$22
OPERS retirement	1/30/13	1/25/13	\$262	\$262

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

We haphazardly selected ten disbursements from the Detail Expense Transactions Report for the year ended December 31, 2012 and ten from the year ended 2011 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 Detail Expense Transactions 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 Gallia County Current Expense Report and Gallia County Revenue Report for 2012 and 2011 for all funds. The amounts on the annual budget agreed to the amounts recorded in the Gallia County Current Expense Report and Gallia County Revenue Report.

### **Officials' Response**

The Fiscal Officer of the Board of Alcohol, Drug Addiction, and Mental Health Services maintains spreadsheets in Excel to track FCFC receipts and expenditures on a fiscal year basis. When it comes time for the audit, the Fiscal Officer takes both fiscal year reports that go into the calendar year and combines them to come up with the calendar year report that the Auditors use. While pulling the two reports together, the Fiscal Officer left a line on the calendar year report that was from before January 1, 2012. That line was a receipt in the amount of \$11,500.

In regards to the \$1,063, it was explained to the Fiscal Officer by the Auditor's Office that there were two amounts (\$500 and \$563) that were 2010 Summary of Unadjusted Differences (SUD) items. (SUD items are variances that we noted in prior years, but didn't adjust for them because they weren't material. If they affected the fund balance, we carried them forward until they accumulated to a material amount.)

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



**Dave Yost**  
Auditor of State

April 11, 2013

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# Dave Yost • Auditor of State

**GALLIA FAMILY AND CHILDREN FIRST COUNCIL**

**GALLIA 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  
MAY 9, 2013**