



**GREENE COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
GREENE COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

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

Family and Children First Council  
Greene County  
158 East Main Street  
Xenia, Ohio 45385

We have performed the procedures enumerated below, with which those charged with governance and the management of the Greene 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 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. Greene County is custodian for the FCFC's deposits and therefore the County's deposit and investment pool holds the FCFC's assets. We compared the FCFC's fund balances reported on its December 31, 2012 Annual Financial Report to the balances reported in Greene County's accounting records. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Annual Financial Report to the December 31, 2010 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2012 beginning fund balances recorded in the 2012 Annual Financial Report to the December 31, 2011 balances in the 2011 Annual Financial Report. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the County Auditor's Vendor Detail Report from 2012 and five from 2011.
  - a. We compared the amount from the above report to the amount recorded in the Revenue Audit Trail 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.

**Intergovernmental and Other Confirmable Cash Receipts (Continued)**

2. We confirmed the amounts paid from Ohio Department of Health to the FCFC during 2012 and 2011. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
  - b. 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 2012 and one payroll check for five employees from 2011 from the Payroll Journal and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal 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 were reasonable based on the employees' job classification as documented in the County Commissioner's approved pay schedule. 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 (Greene 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	January 31, 2013	December 28, 2012	\$1,292,705	\$1,292,705
State income taxes	January 15, 2013	December 28, 2012	\$ 332,723	\$ 332,723
City of Xenia local income tax	January 31, 2013	December 27, 2012	\$ 71,746	\$ 71,746
OPERS retirement	January 31, 2013	January 31, 2013	\$ 919,597	\$ 919,597

3. 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 Payroll Journal:
  - 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 Expense Audit Trail 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 Expense Audit Trail 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 Expense Report (MR8) and Revenue Report for 2012 and 2011 for the following funds: General Fund and Family Stability Fund. We noted the following variance at December 31, 2012:

<u>Fund</u>	<u>Approved Revenue Budget</u>	<u>System Balance</u>	<u>Variance</u>
General	\$123,462	\$131,859	(\$ 8,397)
Family Stability	\$ 76,958	\$ 97,836	(\$20,878)

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 12, 2013

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# Dave Yost • Auditor of State

**GREENE COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**GREENE 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**