



Dave Yost • Auditor of State

**LAKE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
LAKE COUNTY**

TABLE OF CONTENTS

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

This page intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Lake County Family and Children First Council
Lake County
33 Mill Street
Painesville, Ohio 44077

We have performed the procedures enumerated below, with which those charged with governance and the management of the Lake 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. Lake 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 Report to the balances reported in Lake County's accounting records. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Annual Report 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 Annual Report to the December 31, 2011 balances in the Annual Report. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2012 and five from 2011.
 - a. We compared the amounts from the above report to the amounts recorded in the Receipt Register Report. The amounts agreed. However; one of the 2011 receipts selected was posted to Refunds and Reimbursements instead of State Grants.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Lausche Building, 615 Superior Ave., NW, Twelfth Floor, Cleveland, Ohio 44113-1801
Phone: 216-787-3665 or 800-626-2297 Fax: 216-787-3361

www.ohioauditor.gov

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management, and scanned the Receipt Register Report Budget Report Journal Detail Report for evidence of debt issued during 2011 or 2012 or debt payment activity during 2011 or 2012. We noted no new debt issuances, nor any debt payment activity during 2011 or 2012.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the one employee from 2012 and one payroll check for the three employees from 2011 from the Detail Check History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail Check History Report 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. For any new employees selected in step 1 we 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 and fund to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal & State income tax withholding authorization and withholding

We found no exceptions related to steps a. – e. above.

3. 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 Lake 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:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	12/28/12	12/21/12	\$24	\$24
State income taxes	12/28/12	12/21/12	8	8
OPERS retirement	1/30/13	1/29/13	192	192

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Budget Report Journal Detail 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 Budget Report Journal Detail 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 Budget Report Journal Detail Report for 2012 and 2011 for the General Fund. The amounts on the annual budget agreed to the amounts recorded in the Budget Report Journal Detail 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 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

Columbus, Ohio

June 25, 2013

This page intentionally left blank.



Dave Yost • Auditor of State

LAKE COUNTY FAMILY AND CHILDREN FIRST COUNCIL

LAKE 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
JULY 9, 2013**