



**FAMILY AND CHILDREN FIRST COUNCIL  
PERRY COUNTY**

**AGREED-UPON PROCEDURES REPORT**

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



**Dave Yost • Auditor of State**



FAMILY AND CHILDREN FIRST COUNCIL  
PERRY COUNTY

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

Family and Children First Council  
Perry County  
499 N. State Street  
New Lexington, Ohio 43764

We have performed the procedures enumerated below, with which those charged with governance and the management of the Family and Children First Council, Perry 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 and Investments

1. Perry County is custodian for the FCFC's deposits and investments, 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 financial statements to the balances reported in Perry County's accounting records. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the financial statements to 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 financial statements to the December 31, 2011 balances in the financial statements. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

We selected five receipts from the State Distribution Transaction Lists (DTL) from 2012 and five from 2011. We also tested the one receipt from the County Auditor's Expense Report from 2012 and the one from 2011.

1. We compared the amount from the above reports to the amount recorded in the FCFC's duplicate receipt book and Monthly Revenue Reports. The amounts agreed.
2. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
3. We determined whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management, and scanned the Revenue History Report and Appropriation History Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issuances, nor any debt payment activity during 2012 or 2011.

**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 Register Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Detail Report 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' 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 December 31, 2012 to determine whether remittances were timely charged by the fiscal agent (Perry 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	01/31/13	12/21/12	\$816.13	\$816.13
State income taxes	01/15/13	12/21/12	\$233.22	\$233.22
Local income tax	01/31/13	12/21/12	\$81.48	\$81.48
OPERS retirement	01/30/13	12/21/12	\$550.90	\$550.90

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 Register Detail Report:
  - 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 Appropriation History 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 Appropriation History 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 History Report and Revenue History Report for 2012 and 2011 for all funds. The amounts on the annual budget agreed to the amounts recorded in the Appropriation History and Revenue History 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 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

March 26, 2013

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**FAMILY AND CHILDREN FIRST COUNCIL**

**PERRY 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  
APRIL 9, 2013**