



**OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING  
MUSKINGUM COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED JUNE 30, 2012-2011**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

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

Ohio Coalition for Equity and Adequacy of School Funding  
Muskingum County  
205 North Seventh Street  
Zanesville, Ohio 43701

To the Steering Committee:

We have performed the procedures enumerated below, with which the Coalition members and the management of the Ohio Coalition for Equity and Adequacy of School Funding (the Coalition) agreed, solely to assist the Steering Committee in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2012 and 2011, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Steering Committee 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. Muskingum Valley Education Service Center (MVESC) is custodian for the Coalition's deposits. We compared the Coalition's fund balances reported on its June 30, 2012 monthly Coalition financial statements to the balances reported in MVESC Budget Account Summary Report. The amounts agreed.
2. We agreed the July 1, 2010 beginning fund balances recorded in the MVESC Budget Account Summary Report to the June 30, 2010 balances in the prior year audited statements. We found no exceptions.

### Intergovernmental Revenue (School District Member Contributions)

We haphazardly selected five member contribution cash receipt from the year ended June 30, 2012 and five member contribution cash receipt from the year ended 2011 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the MVESC Revenue Summary Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

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

1. We haphazardly selected ten disbursements from the Financial Detail (FinDet) Report for the year ended June 30, 2012 and ten from the year ended 2011 and determined whether:
  - a. The disbursements were for a proper public purpose. There were no certified, detailed mileage expense reports submitted by the Executive Director for mileage reimbursement. We used a daily calendar as support for these reimbursements. There were no other 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 Check Register 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. There were no certified, detailed mileage expense reports submitted by the Executive Director for mileage reimbursement. We used a daily calendar as support for these reimbursements. There were no other exceptions.

### **Compliance – Contracts & Expenditures**

We inquired of management and scanned the Check Register Detail Report report for the years ended June 30, 2012 and 2011 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Coalition'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, Steering Committee, and others within the Coalition, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

February 19, 2013



# Dave Yost • Auditor of State

**OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING**

**FRANKLIN 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  
JUNE 13, 2013**