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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Miami County Family and Children First Council
Miami County
510 W. Water Street, Suite 220
Troy, Ohio 45373

We have performed the procedures enumerated below, with which those charged with governance and the management of the Miami 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, 2010 and 2009, 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. Miami County is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its December 31, 2010 Combined Statement of Cash and Fund Balances to the balances reported in Miami County's accounting records. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Summary Fund Report to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We selected five receipts from the State Distribution Transaction Lists (DTL) from 2010 and five from 2009.

- a. We compared the amount from the DTL to the amount recorded in the Detailed Revenue 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.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the Payroll Warrant Register and 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(s) and fund(s) to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal, State & Local income tax withholding authorization and withholding.
 - f. Any other deduction authorizations (deferred compensation, etc.)

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

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay 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 was 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.
3. We traced the remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether remittances were timely charged by the fiscal agent (Miami County), and that the amounts charged agreed to the amounts withheld during the final withholding period during 2010. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2011	12/30/10	\$430.79	\$430.79
State income taxes	January 15, 2011	12/30/10	\$130.77	\$130.77
Local income tax	January 31, 2011	12/30/10	\$110.79	\$110.79
OPERS retirement (withholding plus employee share)	January 30, 2011	12/30/10	\$1,519.24	\$1,519.24
School Income tax	January 15, 2011	12/30/10	\$18.81	\$18.81

4. 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 Warrant Register:
 - 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

We haphazardly selected ten disbursements from the Detail Expense Report for the year ended December 31, 2010 and ten from the year ended 2009 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 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 Summary Expenditure Report and Summary Revenue Report for 2010 and 2009 for the following funds: General Fund and Ohio Children's Trust Fund. The amounts on the annual budget agreed to the amounts recorded in the Summary Expenditure Report and Summary Revenue Report.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Detail Expense Report for the years ended December 31, 2010 and 2009 for procurements requiring competitive bidding under Ohio Rev. Code Sections 307.86 to 307.92, which state in part, that competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law.

We identified no purchases subject to the aforementioned bidding requirement.

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 other 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 18, 2011



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MIAMI COUNTY FAMILY AND CHILDREN FIRST COUNCIL

MIAMI 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 10, 2011**