



Dave Yost • Auditor of State





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

Preble County Family and Children First Council  
Preble County  
1500 Park Avenue  
Eaton, Ohio 45320

We have performed the procedures enumerated below, with which those charged with governance and the management of the Preble County Family and Children First Council, Preble 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 June 30, 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. Preble County is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its June 30, 2012 annual financial report to the balances reported in Preble County's accounting records. The amounts agreed.
2. We agreed the July 1, 2010 beginning fund balances recorded in the fiscal year 2011 annual financial report to the June 30, 2010 balances in the prior year audited statements. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2011 and five from 2010. We also selected five receipts from the County Auditor's detail expense reports from 2012 and five from 2011.
  - a. We compared the amount from the above reports to the amount recorded in the detail revenue reports. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

2. We confirmed the amounts paid for the S.A.F.E. Program from the Preble County Mental Health Recovery Board and Preble County Juvenile Court to the FCFC during fiscal year 2011 and fiscal year 2012. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. 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 the one employee from fiscal year 2012 and one payroll check for each of the two employees from fiscal year 2011 from the Employee History Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Employee History 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, 2011 to determine whether remittances were timely charged by the fiscal agent (Preble County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2011. We noted the following:

| <b>Withholding<br/>(plus employer<br/>share, where<br/>applicable)</b> | <b>Date Due</b>  | <b>Date Paid</b> | <b>Amount Due</b> | <b>Amount Paid</b> |
|--|------------------|------------------|-------------------|--------------------|
| Federal income taxes & Medicare  | January 20, 2012 | January 20, 2012 | \$165             | \$165              |
| State income taxes   | January 20, 2012 | January 20, 2012 | \$25              | \$25               |
| Local income taxes   | January 20, 2012 | January 20, 2012 | \$34              | \$34               |
| OPERS retirement   | January 20, 2012 | January 20, 2012 | \$586             | \$586              |

3. We recomputed the only termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Employee History 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 Detail Expense 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. 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 Detail Expense Report and Detail Revenue Report for 2012 and 2011 for the following funds: Family and Children First Council Fund and Ohio Children's Trust Fund. The amounts on the annual budget agreed to the amounts recorded in the Detail Expense and Detail Revenue 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.



**Dave Yost**  
Auditor of State

September 27, 2012

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# Dave Yost • Auditor of State

**PREBLE COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**PREBLE 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  
NOVEMBER 8, 2012**