



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Van Wert County Family and Children First Council
Van Wert County
205 West Crawford Street
Van Wert, Ohio 45891

We have performed the procedures enumerated below, with which those charged with governance and the management of the Van Wert County Family and Children First Council (the FCFC) and the Auditor of State 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, 2014 and 2013, 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. Van Wert City School District is custodian for the FCFC's deposits and therefore the School District's deposit and investment pool holds the FCFC's assets. We compared the FCFC's fund balances reported on its June 30, 2014 Monthly Financial Report Recap to the balances reported in Van Wert City School District's accounting records. The amounts agreed.
2. We agreed the July 1, 2012 beginning fund balances recorded in the Monthly Financial Report Recap to the June 30, 2012 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2013 beginning fund balances recorded in the Monthly Financial Report Recap to the June 30, 2013 balances in the Monthly Financial Report Recap. We found no exceptions.

Intergovernmental Cash Receipts

1. We tested all receipts from the State Distribution Transaction Lists (DTL) from 2014 and 2013. We also selected all of the receipts from the County Auditor's Appropriation History from 2014 and 2013.
 - a. We compared the amount from the above reports to the amount recorded in the School District ACTRPT. 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.

Debt

1. The prior audit documentation disclosed no debt outstanding as of June 30, 2012.
2. We inquired of management, and scanned the School District ACTRPT report for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances, nor any debt payment activity during 2014 or 2013.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the one employee from 2014 and one payroll check for one employee from 2013 from the Pay Date Earnings Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Pay Date Earnings Register 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 minutes. 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 June 30, 2014 to determine whether remittances were timely charged by the fiscal agent Van Wert City School District, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2014. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	July 31, 2014	June 27, 2014	\$62.08	\$62.08
State income taxes	July 15, 2014	June 27, 2014	\$8.02	\$8.02
Local income tax	July 31, 2014	June 26, 2014	\$8.02	\$8.02
SERS retirement	July 15, 2014	June 26, 2014	\$46.61	\$46.61

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Check Register for the year ended June 30, 2014 and ten from the year ended 2013 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 Check Register 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 confirmed the annual budget required by Ohio Rev. Code Section 121.37(B)(5)(a), was filed with the Council's administrative agent.

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 "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

September 29, 2014

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FAMILY AND CHILDREN FIRST COUNCIL

VAN WERT 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
OCTOBER 14, 2014