

**FAMILY AND CHILDREN FIRST COUNCIL**

**WASHINGTON COUNTY**

**JANUARY 1, 2012 TO DECEMBER 31, 2013  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Family and Children First Council  
Washington County  
202 Davis Avenue  
Marietta, Ohio 45750

We have performed the procedures enumerated below, with which those charged with governance and the management of the Family and Children First Council, Washington County, Ohio (the Council), 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, 2013 and 2012, 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. Washington County is custodian for the Council's deposits and therefore the County's deposit and investment pool holds the Council's assets. We compared the Council's fund balances reported on its December 2013 Reconciliation Report to the balances reported in Washington County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the January 2012 Reconciliation Report to the December 31, 2011 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the January 2013 Reconciliation Report to the December 31, 2012 balances in the December 2012 Reconciliation Report. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2013 and five from 2012. We also selected five receipts from the County Auditor's Detail Check Report by Check Number from 2013 and five from 2012.
  - a. We compared the amount from the above reports to the amount recorded in the Revenue spreadsheets. 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 December 31, 2011.
2. We inquired of management, and scanned the Revenue and Expense spreadsheets for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no new debt issuances or any debt payment activity during 2013 or 2012.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2013 and one payroll check for five employees from 2012 from the Payroll Transmittal Sheets and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Transmittal Sheets to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We determined whether the fund and account codes 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, 2013 to determine whether remittances were timely charged by the fiscal agent (Washington County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2013. We noted the following:

| <b>Withholding<br/>(plus employer share,<br/>where applicable)</b> | <b>Date Due</b>  | <b>Date Paid</b>  | <b>Amount<br/>Due</b> | <b>Amount<br/>Paid</b> |
|--------------------------------------------------------------------|------------------|-------------------|-----------------------|------------------------|
| Federal income taxes & Medicare                                    | January 31, 2014 | December 27, 2013 | \$971.34              | \$971.34               |
| State income taxes                                                 | January 15, 2014 | December 27, 2013 | \$157.17              | \$157.17               |
| Local income tax                                                   | January 31, 2014 | December 26, 2013 | \$341.03              | \$341.03               |
| OPERS retirement<br>Employee Share                                 | January 30, 2014 | January 6, 2014   | \$2,156.48            | \$2,156.48             |
| OPERS retirement<br>Employer Share                                 | January 30, 2014 | January 9, 2014   | \$3,019.06            | \$3,019.06             |

3. We recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Transmittal Sheets:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Council's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

### Non-Payroll Cash Disbursements

1. From the Expense spreadsheets, we re-footed checks recorded as General Fund disbursements for *training*, and checks recorded as *travel* in the Ohio Children's Trust Fund for 2013.
2. We haphazardly selected ten disbursements from the Expense spreadsheets for the year ended December 31, 2013 and ten from the Expense spreadsheets for the year ended 2012 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 expense spreadsheets 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 ledgers and Revenue spreadsheets for 2013 and 2012 for the following funds: The General Fund and the Help Me Grow Fund. The amounts on the annual budget agreed to the amounts recorded in the Appropriations ledgers and Revenue spreadsheets.

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



**Dave Yost**  
Auditor of State

Columbus, Ohio

February 27, 2014

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# Dave Yost • Auditor of State

## FAMILY AND CHILDREN FIRST COUNCIL

### WASHINGTON 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  
MARCH 18, 2014