



Dave Yost • Auditor of State



**MEDINA COUNTY FAMILY FIRST COUNCIL  
MEDINA COUNTY**

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

Medina County Family First Council  
Medina County  
144 North Broadway Street  
Medina, Ohio 44256

We have performed the procedures enumerated below, with which those charged with governance and the management of the Medina County Family First Council (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 June 30, 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. Medina 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 June 30, 2013 financial spreadsheet to the balances reported in Medina County's accounting records. The amounts agreed.
2. We agreed the July 1, 2011 beginning fund balances recorded in the financial spreadsheet to the June 30, 2011 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2012 beginning fund balances recorded in the financial spreadsheet to the June 30, 2012 balances in the financial spreadsheet. We found no exceptions.

### Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from fiscal year 2013 and five from fiscal year 2012. We also selected the only receipt from the County Auditor's Transaction History Listing Report from fiscal year 2013 and all five from fiscal year 2012.
  - a. For the amounts we selected from the State Distribution Transaction List, we compared the amount from the DTL to the amount recorded in the Transaction History Listing Report. The amounts agreed. For the amounts we selected from the County Auditor's Transaction History Listing Report, we compared the amounts to supporting documentation such as agency invoices and remittance information. 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 agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2011.
2. We inquired of management and scanned the Transaction History Listing Report for evidence of debt issued during fiscal year 2013 or fiscal year 2012 or debt payment activity during fiscal year 2013 or fiscal year 2012. We noted no new debt issuances, nor any debt payment activity during fiscal year 2013 or fiscal year 2012.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll charge for five employees from fiscal year 2013 and one payroll charge for five employees from fiscal year 2012 from the Distribution Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Distribution Report 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 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.
2. We scanned the last remittance of tax and retirement withholdings for the year ended June 30, 2013 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2013. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b><u>Date Due</u></b>	<b><u>Date Paid</u></b>	<b><u>Amount Due</u></b>	<b><u>Amount Paid</u></b>
Federal income taxes & Medicare	July 31, 2013	July 1, 2013	\$ 220,183	\$ 220,183
State income taxes	July 15, 2013	July 2, 2013	48,410	48,410
Local income tax	July 20, 2013	July 2, 2013	25,557	25,557
OPERS retirement	July 30, 2013	July 29, 2013	934,847	934,847

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Transaction History Listing Report for the year ended June 30, 2013 and ten from the year ended June 30, 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 Transaction History Listing 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 Budget Report for fiscal year 2013 and fiscal year 2012 for the following funds:

2013

Fund 5030 - Family/Child First Council  
Fund 5042 - FFC-Help Met Grow FY13

2012

Fund 5030 - Family/Child First Council  
Fund 5048 - FFC-CTF FY13

The amounts on the annual budget agreed to the amounts recorded in the Budget Report.

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 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

February 10, 2014

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# Dave Yost • Auditor of State

**MEDINA COUNTY FAMILY FIRST COUNCIL**

**MEDINA 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 11, 2014**