



Dave Yost • Auditor of State

**FAMILY AND CHILDREN FIRST COUNCIL
CRAWFORD COUNTY**

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Family and Children First Council
Crawford County
907 N. Sandusky Avenue
Bucyrus, Ohio 44820

We have performed the procedures enumerated below, with which those charged with governance and the management of the Family and Children First Council, Crawford 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 December 31, 2011 and 2010, 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. Marion County is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its December 31, 2011 Financial Statement to the balances reported in Marion County's accounting records. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Financial Statement to the December 31, 2009 balances in the prior year audited statements. We found no exceptions.

Intergovernmental Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2011 and five from 2010.
 - a. We compared the amount from the above report to the amount recorded in the Revenue History Report. 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.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the only employee from 2011 and one payroll check for the only employees from 2010 from the Payroll Worksheet and:
 - a. We compared the hours and pay rate recorded in the Payroll Worksheet to supporting documentation (timecard and legislatively approved rate). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted was reasonable based on the employee's duties as documented in the employee's personnel file. We also determined whether the payment was posted to the proper year. We found no exceptions.

2. For the new employee selected in step 1 we determined whether the following information in the employee's personnel file was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized pay rate
 - c. Department and fund 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.

3. 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, Marion 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:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2012	January 5, 2012	\$214.68	\$214.68
State income taxes	January 15, 2012	January 5, 2012	\$48.75	\$48.75
OPERS retirement	January 30, 2012	January 28, 2012	\$269.70	\$269.70

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Marion County Appropriation History Report for the year ended December 31, 2011 and ten from the year ended 2010 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 Marion County Appropriation History 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 Marion County Appropriation Report and Revenue Account Report for 2011 and 2010 for the following funds: General Special Revenue funds. The amounts on the annual budget agreed to the amounts recorded in the Marion County Appropriation Report and Revenue Account 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 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 the finance committee, management, members of the Council, 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

June 26, 2012

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CRAWFORD COUNTY FAMILY AND CHILDREN FIRST COUNCIL

CRAWFORD 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
JULY 10, 2012**