



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Shelby County Family and Children First Council
Shelby County
129 E. Court Street
Sidney, Ohio 45365

We have performed the procedures enumerated below, with which those charged with governance and the management of the Shelby County Family and Children First Council (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, 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. Shelby County is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its December 31, 2012 Monthly Expense Report to the balances reported in Shelby County's accounting records. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Monthly Expense Report to the December 31, 2010 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We selected five receipts from the State Distribution Transaction Lists (DTL) from 2012 and five from 2011. We also selected five receipts from the County Auditor's Revenue History Report from 2012 and five from 2011.

- a. We compared the amount from the above reports to the amount recorded in the Cash Book. The amounts agreed.
- b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2012 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Cash Book. The amounts agreed.
- b. Receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

- 1. We haphazardly selected one payroll check for the one employee from 2012 and one payroll check for the one employee from 2011 from the Cash Book and:
 - a. We compared the salary recorded in the Cash Book to supporting documentation (legislatively approved salary). We found no exceptions.
 - b. We determined whether the fund to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel file. 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, 2012 to determine whether remittances were timely charged by the fiscal agent (Shelby County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2012. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2013	December 21, 2012	\$462.42	\$462.42
State income taxes	January 15, 2013	December 21, 2012	\$ 97.80	\$ 97.80
Local income tax City of Sidney	January 31, 2013	December 28, 2012	\$166.92	\$166.92
OPERS retirement	January 30, 2013	January 28, 2013	\$890.31	\$890.31

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Cash Book for the year ended December 31, 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 Cash Book 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

An annual budget is required, by Ohio Rev. Code Section 121.37(B)(5)(a), to be filed by the FCFC with its administrative agent, with copies filed with the county auditor. We confirmed a budget was filed with the county auditor for years 2012 and 2011 with no exceptions.

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.

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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 initial "D".

Dave Yost
Auditor of State

March 28, 2013

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SHELBY COUNTY FAMILY AND CHILDREN FIRST COUNCIL

SHELBY 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
MAY 9, 2013**