



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Family and Children First Council  
Ottawa County  
8043 West State Route 163  
Suite 200  
Oak Harbor, Ohio 43449-8879

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

### Intergovernmental Cash Receipts

We selected five receipts from the State Distribution Transaction Lists from 2012 and five from 2011.

- a. We compared the amount from the above report to the amount recorded in the PET Financial Detail - Receipts 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.

### **Over-The-Counter Cash Receipts – Local Agency Contributions**

We haphazardly selected all over-the-counter cash receipts from the year ended December 31, 2012 and 10 over-the-counter cash receipts from the year ended December 31, 2011 recorded in the PET System Receipt Ledger and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Ottawa County Auditor's Detail Revenue Transaction Report. The amounts agreed.
- b. Receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management, and scanned the PET Financial Detail - Receipts report and PET Financial Detail – Expense report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issuances, nor any debt payment activity during 2012 or 2011.

### **Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the PET Financial Detail – Expense report for the year ended December 31, 2012 and ten from the year ended December 31, 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 Payment Register Detail 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 were unable to compare the total annual budget required by Ohio Rev. Code Section 121.37(B)(5)(a), to the amounts recorded in the PET Expenditure Report for 2012 and 2011 since the Council does not adopt individual fund budgets. Instead, the adopted budget is combined for all funds. The budgeted amounts on the PET Expenditure Report are at a fund level and do not correspond to the adopted budget. The annual budget required under Ohio Rev. Code 121.37(B)(5)(a) should be adopted at a fund level and entered to the PET Expenditure Report to monitor financial activity.

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.

The Family and Children First Council has responded to the exception discussed in this agreed-upon procedures report. You may obtain a copy of their response from Stephanie Kowal, Administrative Agent, at 419-898-3688.

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

August 1, 2013

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**FAMILY AND CHILDREN FIRST COUNCIL**

**OTTAWA 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  
AUGUST 20, 2013**