



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Behavioral Health Generations
Butler County
212 Cook Road
Lebanon, OH 45036

We have performed the procedures enumerated below, with which the Council members and the management of Behavioral Health Generations (the Council of Government) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2016 and 2015, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board 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 and Deposits

1. We tested the mathematical accuracy of the June 30, 2016 and June 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2014 beginning fund balances recorded in the general ledger to the June 30, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2015 beginning fund balances recorded in the general ledger to the June 30, 2015 balances in the general ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2016 and 2015 fund cash balances reported in the general ledger. The amounts agreed at June 30, 2015. At June 30, 2016, there was a difference of \$360 (book higher than bank) due to a voided check listed as an outstanding check on the bank reconciliation.
4. We confirmed the June 30, 2016 bank account balances with the Council of Government's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2016 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the June 30, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statement. We found one exception: A voided check in the amount of \$360 was listed as an outstanding check on the bank reconciliation.

- b. We traced the amounts and dates to the check register, to determine the debits were dated prior to June 30. We noted no exceptions.
- 6. We tested interbank account transfers occurring in June of 2015 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions. No transfers were noted near year-end in June of 2016.
- 7. Pursuant to Ohio Rev. Code Section 167.04 (B), the Council appointed a fiscal officer and prescribed allowable investments. We compared investments held at June 30, 2016 and June 30, 2015 to the investments the by-laws permit. We found no exceptions.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended June 30, 2016 and five member contribution cash receipts from the year ended 2015 maintained in the deposits folder and determined whether the:

- a. Receipt amount agreed to the amount recorded in the general ledger. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

- 1. We haphazardly selected one payroll check for all three employees from 2016 and one payroll check for all three employees from 2015 from the Paycor payroll journal and:
 - a. We compared the hours and pay rate, or salary recorded in the Paycor payroll journal 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 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, 2016 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 of 2016. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	July 31, 2016	June 2, 2016 June 16, 2016	\$1,115.60 \$1,115.60	\$1,115.60 \$1,115.60
State income taxes	July 15, 2016	June 2, 2016 June 16, 2016	\$213.31 \$213.31	\$213.31 \$213.31
Local income tax	July 15, 2016	June 2, 2016 June 16, 2016	\$75.54 \$75.54	\$75.54 \$75.54
OPERS retirement	July 31, 2016	July 22, 2016	\$3,882.76	\$3,882.79

Non-Payroll Cash Disbursements

1. From the general ledger, we re-footed checks recorded as disbursements for *salaries and fringe benefits* and *rentals* for 2016. We found no exceptions.
2. We haphazardly selected ten disbursements from the general ledger for the year ended June 30, 2016 and ten from the year ended 2015 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 general ledger and to the names and amounts on the supporting invoices. We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the Council filed their financial information within the allotted timeframe for the years ended June 30, 2016 and 2015. No exceptions noted.

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 of Government'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, Council, and others within the Council of Governments, 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

March 14, 2017

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BEHAVIORAL HEALTH GENERATIONS

BUTLER 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
APRIL 6, 2017**