



Dave Yost • Auditor of State

FAMILY AND CHILDREN FIRST COUNCIL
MONROE COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
--------------	-------------

Independent Accountants' Report on Applying Agreed-Upon Procedures	1
--	---

This page intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Family and Children First Council
Monroe County
P.O. Box 42
Woodsfield, Ohio 43793

We have performed the procedures enumerated below, with which those charged with governance and the management of the Family and Children First Council, Monroe 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, 2010 and 2009, 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. Monroe County is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its December 31, 2010 annual report to the balances reported in the County's accounting records. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Fund Report to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.

Intergovernmental Cash Receipts

We selected five receipts from the State Distribution Transaction Lists (DTL) from 2010 and five from 2009. We also selected five receipts from the County Auditor's Appropriation History Report from 2009.

- a. We compared the amount from the DTL and the County Auditor's Appropriation History 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.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Appropriation History Report for the year ended December 31, 2010 and ten from the year ended 2009 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 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 Appropriation History Report and Revenue History Report for 2010 and 2009 for the following funds: General and Help Me Grow Funds. The amounts on the annual budget agreed to the amounts recorded in the Appropriation History Report and Revenue History reports.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Appropriation History Report for the years ended December 31, 2010 and 2009 for procurements requiring competitive bidding under Ohio Rev. Code Sections 307.86 to 307.92, which state in part, that competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law.

We identified no purchases subject to the aforementioned bidding requirement.

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 management and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

May 4, 2011



Dave Yost • Auditor of State

MONROE FAMILY AND CHILDREN FIRST COUNCIL

MONROE 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 24, 2011**