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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Family and Children First Council
Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870-5574

We have performed the procedures enumerated below, with which those charged with governance and the management of the Family and Children First Council, Erie 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. Erie County is the custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its December 31, 2010 Budgetary Status Report to the balances reported in Erie County's accounting records. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Balance Sheet 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.

- a. We compared the amount from the DTL to the amount recorded in the Receipt Detail for 2009 and the Receipts By Funds Journal for 2010. 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 - Charges for Services

We haphazardly selected 10 Charges for Service receipts from the year ended December 31, 2009 recorded in the Receipt Detail and determined whether the:

- a. Receipt amount agreed to the amount recorded in the duplicate Cash Receipt Book. The amounts agreed.
- b. Amount charged complied with agreements between the FCFC and the Invoiced Entity. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

- 1. We selected one payroll check for each of the FCFC's employees from 2010 and one payroll check for each of the FCFC's employees from 2009 from the Expense Detail and:
 - a. We compared the hours and pay rate, or salary recorded in the Check Inquiry Print Screen for 2009 and Earnings and Deduction Register for 2010 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 fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the Personnel Action Form. 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, 2010 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 during 2010. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2011	December 23, 2010	\$ 474.14	\$ 474.14
State income taxes	January 15, 2011	December 21, 2010	76.43	76.43
Sandusky Income Tax	January 30, 2011	January 8, 2011	31.16	31.16
OPERS retirement	January 30, 2011	January 28, 2011	775.73	775.73

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Transaction History Listing for the year ended December 31, 2010 and ten disbursements from the Expenditure Ledger for the year ended December 31, 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 Transaction History Ledger for 2010 and the Expenditure Ledger for 2009 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 Budgetary Status Report for 2010 and the Income Statement for 2009 for the following funds: General Operations-FCFC, Help Me Grow, and Care A Van. The amounts on the annual budget agreed to the amounts recorded in the Budgetary Status Report for 2010 and the Income Statement for 2009.

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, 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.



Dave Yost
Auditor of State

October 27, 2011

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ERIE COUNTY FAMILY AND CHILDREN FIRST COUNCIL

ERIE 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
NOVEMBER 17, 2011**