



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Family and Children First Council
Greene County
158 East Main Street
Xenia, Ohio 45385

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

Intergovernmental and Other Confirmable Cash Receipts

- a. We selected ten receipts from the County Vendor Audit Trail Report from 2010 and ten from 2009.
- b. We compared the amount from the County Vendor Audit Trail Report to the amount recorded in the Revenue Audit Trail Report and Pay-ins Monthly Reports. The amounts agreed.
- c. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
- d. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the Payroll Journal and:

One First National Plaza, 130 W. Second St., Suite 2040, Dayton, Ohio 45402
Phone: 937-285-6677 or 800-443-9274 Fax: 937-285-6688

www.auditor.state.oh.us

Payroll Cash Disbursements (Continued)

- a. We compared the hours and pay rate, or salary recorded in the 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 fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. 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 & Medicare	January 31, 2011	January 12, 2011	\$ 198,726	\$198,726
State income taxes	January 15, 2011	January 12, 2011	50,566	50,566
Local income tax	January 31, 2011	December 28, 2010	107,216	107,216
OPERS retirement	January 30, 2011	December 21, 2010	1,009,758	1,009,758

Non-Payroll Cash Disbursements

1. From the Expense Audit Trail Report, we re-footed checks recorded as General Fund disbursements for *contractual services*, and checks recorded as *supplies* in the Incredible Years-FCF fund for 2010. We found no exceptions.
2. We haphazardly selected ten disbursements from the Expense Audit Trail 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 Expense Audit Trail 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 Expense Account Report w/MTD (MR8) and Revenue Audit Trail Report for 2010 and 2009 for the following funds: General Fund, Shared Youth Placement and Help Me Grow Funds. We noted that following variances at December 31, 2009:

Fund	Approved Budget Amounts	System Balance	Variance
Expenditures			
General Fund	\$165,621	\$164,277	\$ 1,344
Shared Youth Placement	525,000	455,412	69,588
Revenues			
Shared Youth Placement	\$401,588	\$332,000	\$69,588

Compliance – Budgetary (Continued)

The FCFC should implement procedures to verify that budgeted amounts inputted in the budgetary accounting system agree to the Board approved amounts, as system generated reports can be very useful to management during decision making and can serve as tool to analyze the FCFC's operations and fiscal performance. Because we did not test all funds, our report provides no assurance whether or not additional similar errors occurred.

Officials' Response – In the future all "Final Budgets" on the Council's financial statements will be cross-referenced with the County Auditor's end-of-year reports by both the Department Director and the Department's Fiscal Technician.

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

July 5, 2011

This Page is Intentionally Left Blank.



Dave Yost • Auditor of State

GREENE FAMILY AND CHILDREN FIRST COUNCIL

GREENE 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 4, 2011**