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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Putnam Family and Children First Council
Putnam County
124 Putnam Parkway
Ottawa, Ohio 45875-8657

We have performed the procedures enumerated below, with which those charged with governance and the management of the Putnam Family and Children First Council, Putnam 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 June 30, 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. Putnam County Educational Service Center (ESC) is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its June 30, 2012 yearend report to the balances reported in Putnam County ESC accounting records. The amounts agreed.
2. We agreed the July 1, 2010 beginning fund balances recorded in the yearend report to the June 30, 2010 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the State Distribution Transaction Lists (DTL) from Fiscal Year 2012 and five from fiscal year 2011.
 - a. We compared the amounts from the DTL to the amounts recorded in the Receipt Account/REVLED Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

2. We confirmed the amounts paid from the Putnam County Commissioners Office, Brookhill, Alcohol, Drug Addiction, and Mental Health Services (ADAMS), Putnam County Job and Family Services (JFS), Putnam County Health Department to the FCFC during fiscal years 2012 and 2011 with the Putnam County Auditor's Office. We found no exceptions.
3. We confirmed the amounts paid from Pathways to the FCFC during fiscal years 2012 and 2011 with Pathways. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. 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 fiscal year 2012 and one payroll check for five employees from fiscal year 2011 from the Earnings Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Earnings Register to supporting documentation (timecard and legislatively approved rate or salary). We found no exceptions.
 - b. 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 and salary book. 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 June 30, 2012 to determine whether remittances were timely charged by the fiscal agent Putnam ESC and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of fiscal year 2012. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	June 22, 2012	June 22, 2012	\$276	\$276
State income taxes	June 22, 2012	June 22, 2012	80	80
Local income tax	July 31, 2012	June 22, 2012	26	26
STRS retirement	July 15, 2012	June 22, 2012	211	211
SERS retirement	July 15, 2012	June 22, 2012	476	476

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Check Register for the year ended June 30, 2012 and ten from the year ended June 30, 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 Check Register 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 Budget Account Summary and Revenue for fiscal year 2012 and 2011 for the following funds: the General Fund and United Way Wrap Around Fund for fiscal year 2011 and the General Fund and United Way Parent Project Fund for fiscal year 2012. The amounts on the annual budget agreed to the amounts recorded in the Budget Account Summary and Revenue Account Summary Reports.

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
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January 28, 2013

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PUTNAM FAMILY AND CHILDREN COUNCIL

PUTNAM 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
FEBRUARY 12, 2013**