



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Seneca County Family and Children First Council
Seneca County
201 South Washington Street
Tiffin, Ohio 44883-2690

We have performed the procedures enumerated below, with which those charged with governance and the management of Seneca County Family and Children First Council, Seneca 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. North Central Ohio Educational Service Center (the ESC) is custodian for the FCFC's deposits. We compared the FCFC's fund balances reported on its June 30, 2012 FINSUM Report to the balances reported in the ESC's accounting records. The amounts agreed.
2. We agreed the July 1, 2010 beginning fund balances recorded in the FINSUM Report to the June 30, 2010 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

We selected five receipts from the State Distribution Transaction Lists (DTL) from 2012 and five from 2011.

- a. We compared the amount from the DTL to the amount recorded in the 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.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2012 and one payroll check for five employees from 2011 from the ERNREG Report and:
 - a. We compared the hours and pay rate, or salary recorded in the ERNREG Report to supporting documentation (timecard, 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. 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 North Central Ohio Educational Service Center, 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	July 15, 2012	June 20, 2012	\$505	\$505
State income taxes	July 15, 2012	June 20, 2012	\$138	\$138
SERS retirement	July 15, 2012	June 20, 2012	\$1,282	\$1,282

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the FINDET Report 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 FINDET 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 APPSUM Report and REVSUM Report for fiscal years 2012 and 2011 for the following funds: General Fund and Help Me Grow Early ID Fund. The amounts on the annual budget agreed to the amounts recorded in the APPSUM and REVSUM 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

Dave Yost
Auditor of State

February 7, 2013

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SENECA COUNTY FAMILY AND CHILDREN FIRST COUNCIL

SENECA 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 26, 2013**