

**WAYNE COUNTY FAMILY AND
CHILDREN FIRST COUNCIL**

WAYNE COUNTY

AGREED UPON PROCEDURES

JULY 1, 2013 – JUNE 30, 2014





Dave Yost • Auditor of State

Members of the Board
Wayne County Family and Children First Council
1985 Eagle Pass
Wooster, Ohio 44691

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Wayne County Family and Children First Council, Wayne County, prepared by Wilson, Shannon & Snow, Inc., for the period July 1, 2013 through June 30, 2014. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Wayne County Family and Children First Council is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

December 11, 2014

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**WAYNE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
WAYNE COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Wayne County Family and Children First Council
Wayne County
1985 Eagle Pass
Wooster, Ohio 44691

We have performed the procedures enumerated below, with which those charged with governance and the management of the Wayne County Family and Children First Council, Wayne County (the FCFC) and the Auditor of State agreed, solely to assist those charged with governance in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal year ended June 30, 2014, 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. Wayne County is custodian for the FCFC's deposits and therefore the County's deposit and investment pool holds the FCFC's assets. The Mental Health and Recovery Board of Wayne and Holmes Counties is the administrative agent and is responsible for the operations of the FCFC. We compared the FCFC's fund balances reported on its June 30, 2014 Quickbooks Balance Sheet Report to the balances reported in Wayne County's accounting records. The total fund balance agreed, however, we were unable to confirm the FCFC general fund or children trust fund balances to the Wayne County ledgers as these separate funds have not been established on Wayne County's ledgers.
2. We agreed the July 1, 2013 beginning fund balances recorded in the FCFC's Quickbooks Balance Sheet Report and Wayne County accounting records to the June 30, 2013 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions.

Wilson, Shannon & Snow, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

Ten West Locust Street

Newark, Ohio 43055

(740) 345-6611

1-800-523-6611

FAX (740) 345-5635

Wayne County Family and Children First Council
Wayne County
Independent Accountants' Report on
Applying Agreed-Upon Procedures

Intergovernmental and Other Confirmable Cash Receipts

We selected five receipts from the State Distribution Transaction Lists (DTL) which would comprise fiscal year 2014. We also selected five receipts from the County Auditor's Vendor Expense Reports which would comprise fiscal year 2014.

- a. We compared the amount from the above reports to the amount recorded in the Quickbooks Revenue Detail Report and Wayne County Account 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.

Debt

1. The prior year agreed upon procedures report disclosed no debt outstanding as of June 30, 2013.
2. We inquired of management, scanned the FCFC's Quickbooks Revenue Detail Report, scanned the Quickbooks Expense Detail Report and scanned the Wayne County Account History Reports for evidence of debt issued during fiscal year 2014 or debt payment activity during fiscal year 2014. We noted neither new debt issuances nor any debt payment activity during fiscal year 2014.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Quickbooks Expense Detail Report for the fiscal year ended June 30, 2014 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 FCFC's Quickbooks Expense Detail Report or the County Auditor Vendor Expense 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 confirmed the annual budget required by Ohio Revised Code Section 121.37(B) (5) (a), was filed with the Council's administrative agent.

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 the Auditor of State and others within the FCFC, and is not intended to be, and should not be used by anyone other than these specified parties.

Wilson, Shuman & Snow, Inc.

November 13, 2014
Newark, Ohio



Dave Yost • Auditor of State

WAYNE COUNTY FAMILY AND CHILDREN FIRST COUNCIL

WAYNE 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
DECEMBER 23, 2014**