



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Survivor Advocacy Outreach Program
77 E. State Street
Athens, Ohio 45701

We have performed the procedures enumerated below, which were agreed to by Survivor Advocacy Outreach Program (the "Program"), solely to assist you with respect to the accounting records of the Program for the years ended September 30, 2020 and 2019. Management of the Program are responsible for their records pertaining to this engagement. The sufficiency of these 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.

The procedures and associated findings are as follows:

1. *Agree the bank balance on each bank reconciliation to the ending balance on the applicable bank statement. This procedure will be performed as of September 30, 2020 and 2019.*

Findings: No exceptions noted.

2. *Obtain the September 30, 2020 and 2019 bank reconciliations and trace any outstanding deposits or checks greater than \$300 to the following month's bank statements.*

Findings: No exceptions noted.

3. *Obtain the check registers for the fiscal years ended September 30, 2020 and 2019 and haphazardly select 30 check disbursements from fiscal 2020 and 30 check disbursements from fiscal 2019 and:*

- A. *Agree each disbursement amount to a vendor invoice, receipt or other supporting document*

Findings: No exceptions noted.

- B. *Inspect check copy for proper authorized signature*

Findings: No exceptions noted.

- C. *Agree to proper classification of expense within the accounting system.*

Findings: No exceptions noted.

4. *Haphazardly select 5 payroll disbursements during fiscal year 2020 and 5 payroll disbursements during fiscal year 2019 and:*

- A. *Haphazardly select 1 timesheet from each payroll disbursement and ensure that it was for the appropriate payroll period*

Findings: No exceptions noted.

- B. *Ensure that the selected timesheet was properly reviewed by a supervisor as evidenced by a manual sign-off, initials, or electronic approval*

Findings: No exceptions noted.

- C. *Ensure that the hours recorded on the selected timesheet agree to the hours paid on the applicable payroll report*

Findings: No exceptions noted.

- D. *Ensure that the selected employee wage rate was approved by management as evidenced by review of the employee's personnel file or wage rate approval form*

Findings: No exceptions noted.

- E. *Agree the totals of the selected payroll disbursement to the proper expense accounts within the accounting system*

Findings:

- **11/23/2018 Payroll Disbursement** – The payroll taxes per the ledger were below the amount per payroll by \$0.01. The mileage reimbursements per the ledger were above the amount per payroll by \$0.01.
- **2/15/2019 Payroll Disbursement** – Fringe benefits of \$1,120.92 and payroll taxes of \$458.30 were improperly recorded as wages in the accounting system. Management has stated that this was subsequently discovered and a journal entry was recorded on 4/30/2019 to record these expenses properly in the ledger. The accuracy of the correcting entry was not tested as a part of the agreed-upon procedures.
- **7/29/2019 Payroll Disbursement** – Payroll taxes for 1 employee totaling \$97.72 were improperly recorded as fringe benefits in the accounting system.
- **9/13/2019 Payroll Disbursement** – Payroll taxes for 1 employee totaling \$97.72 were improperly recorded as fringe benefits in the accounting system. Additionally, an error in management's entering of a separate employee's payroll taxes resulted in an improper exclusion of expenses totaling \$10.14.
- **1/31/2020 Payroll Disbursement** – The payroll taxes per the ledger were below the amount per payroll by \$0.01. The employee wages per the ledger were above the amount per payroll by \$0.01.

- **3/15/2020 Payroll Disbursement** – The payroll taxes per the ledger were below the amount per payroll by \$0.01. The employee wages per the ledger were above the amount per payroll by \$0.02.
- **6/30/2020 Payroll Disbursement** – The payroll taxes per the ledger were below the amount per payroll by \$0.02. The employee wages per the ledger were above the amount per payroll by \$0.28.
- **8/14/2020 Payroll Disbursement** – The payroll taxes per the ledger were below the amount per payroll by \$0.03. The employee wages per the ledger were below the amount per payroll by \$0.27.

5. *Haphazardly select 2 foundation grant receipts during fiscal year 2020 and 2 foundation grants during fiscal 2019 and trace the amounts recorded in the accounting system to the applicable bank statements.*

Findings: No exceptions noted.

6. *Haphazardly select 5 governmental grant receipts during fiscal year 2020 and 5 governmental grand receipts during fiscal year 2019 and trace the amounts recorded in the accounting system to the applicable bank statements.*

Findings: No exceptions noted.

7. *Ensure that the IRS Form 990 for fiscal year 2019 was timely filed by August 15, 2020 (with extension) and that the IRS Form 990 for fiscal year 2018 was timely filed by August 15, 2019 (with extension).*

Findings: No exceptions noted.

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This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The report is intended solely for the information and use of the Program and is not intended to be and should not be used by anyone other than the specified parties.

Ary Soopka McHenry, P.C.

Columbus, Ohio
November 10, 2020