



Certified Public Accountants, A.C.

SURVIVOR ADVOCACY OUTREACH PROGRAM

ATHENS COUNTY

Agreed-Upon Procedures

For the Years Ended September 30, 2018

313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., #A
St. Clairsville, OH 43950
740 695 1569

1310 Market St., #300
Wheeling, WV 26003
304 232 1358

749 Wheeling Ave., #300
Cambridge, OH 43725
740 435 3417

www.perrycpas.com



313 Second St.
Marietta, OH 45750
740.373.0056

1907 Grand Central Ave.
Vienna, WV 26105
304.422.2203

150 West Main St.
St. Clairsville, OH 43950
740.695.1569

1310 Market St., Suite 300
Wheeling, WV 26003
304.232.1358

749 Wheeling Ave., Suite 300
Cambridge, OH 43725
740.435.3417

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 25, 2019

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

To the Program:

We have performed the procedures enumerated below, which were agreed to by audit committee of the **Survivor Advocacy Outreach Program** (the "Program"), solely to assist you with respect to the accounting records of the Program for the year ended September 30, 2018. Management of the Program are responsible for the accounting records. 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 enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. **Procedure #1**

Amounts on the Program's bank reconciliations for all accounts agree to the balance held at each financial institution as of September 30, 2018. Standard bank confirmations will be prepared and mailed to all financial institutions in which the Program holds accounts to verify end-year balances.

Findings

No exceptions were noted.

2. **Procedure #2**

Bank reconciliations are completed monthly for all accounts and all accounts reconcile to the Program's ledgers. We will review the September 30, 2018 reconciliations. Year-end bank reconciliations will be tested by tracing outstanding deposits and checks to the following month's bank statements.

Findings

No exceptions were noted.

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3. Procedure #3

Payments are accompanied by supporting documentation and are posted accurately in the Program's ledgers. Checks are signed by proper signatories. A sample of 30 disbursements for the year ended September 30, 2018 will be examined for date, amount, purpose, and vendor name, complete and accurate supporting documentation and proper classification and recording. Check copies will be inspected for proper signatures.

Findings

No exceptions were noted.

4. Procedure #4

Payroll is processed by a payroll service organization. Employees complete and submit timesheets to their supervisors on the due date. Supervisors review the timesheets and sign them and submit them to the Program within two days of the timesheet due date. The Program enters the wage and PTO information into the payroll service document and emails it to payroll service organization and all supervisory staff. Once the payroll service organization returns the payroll report, the Program enters the figures into the accounting software and files the payroll packet (i.e., timesheets, payroll report from service organization, and on call hours) in the appropriate fiscal year. A sample of 5 payroll disbursements during fiscal year 2018 will be tested to ensure the timesheet was submitted by the due date, timesheet was reviewed by supervisor, the Program correctly entered the wage and PTO information (if applicable) into the payroll service document, and review that the amounts were correctly entered into the accounting system for the year ended September 30, 2018.

Findings

No exceptions were noted.

5. Procedure #5

The Program files payroll tax withholdings at regular intervals. We inspected the last tax withholdings (Federal, State, and local) for the year ended September 30, 2018 to confirm that the payroll taxes were timely paid, and if amounts paid agreed to the amounts withheld, plus the employer's share were applicable, during the final withholding period of fiscal year 2018.

Findings

No exceptions were noted.

6. Procedure #6

Donation receipts are posted to the Program's ledgers and deposited in the Program's bank account. A sample of 5 donation receipts for the year ended September 30, 2018 will be tested that amounts reported on the books were reported by the bank and supporting documentation was provided.

Findings

No exceptions were noted.

7. Procedure #7

Foundation grant receipts are posted to the Program's ledgers and deposited in the Program's bank account. All foundation receipts (1 total) for the year ended September 30, 2018 will be tested that amounts reported on the books were reported by the bank and supporting documentation was provided.

Findings

No exceptions were noted.

8. Procedure #8

Governmental grant receipts are posted to the Program's ledgers and deposited in the Program's bank account. A sample of 5 governmental grant receipts for the year ended September 30, 2018 will be tested that amounts reported on the books were reported by the bank and supporting documentation was provided.

Findings

No exceptions were noted.

9. Procedure #9

The Program files IRS Form 990 timely. This form is required for tax-exempt organizations whose annual gross receipts are normally \$50,000 or more.

Findings

No exceptions were noted.

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 compliance with 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.

This report is intended solely for the information and use of the Program, those charged with governance and others within the Program and is not intended to be and should not be used by anyone other than these specified parties.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio