



**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2005



Mary Taylor, CPA
Auditor of State

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

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Mary Taylor, CPA

Auditor of State

Family and Children First Council
Champaign County
1512 S. US Highway 68
Suite M100
Urbana, Ohio 43078

To the Members of the Board:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

August 23, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Family and Children First Council
Champaign County
1512 S. US Highway 68
Suite M100
Urbana, Ohio 43078

To the Members of the Board:

We have audited the accompanying financial statements of the Family and Children First Council, Champaign County, (the Council), as of and for the years ended December 31, 2006 and 2005. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Council has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Council's larger (i.e. major) funds separately. While the Council does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Councils to reformat their statements. The Council has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2006 and 2005, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Family and Children First Council, Champaign County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Council has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2007, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

August 23, 2007

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$69,575	\$289,214	\$358,789
Other Receipts	15,321	2,244	17,565
Total Cash Receipts	<u>84,896</u>	<u>291,458</u>	<u>376,354</u>
Cash Disbursements:			
Salaries and Benefits	51,061	63,537	114,598
Supplies	1,525	2,160	3,685
Telephone, Travel, and Training	3,141	1,075	4,216
Contract Services	1,375	236,152	237,527
Rent and Utilities	7,452		7,452
Equipment	349	687	1,036
Miscellaneous	2,390	372	2,762
Total Cash Disbursements	<u>67,293</u>	<u>303,983</u>	<u>371,276</u>
Total Receipts Over/(Under) Disbursements	<u>17,603</u>	<u>(12,525)</u>	<u>5,078</u>
Fund Cash Balances, January 1	<u>4,334</u>	<u>173,641</u>	<u>177,975</u>
Fund Cash Balances, December 31	<u>\$21,937</u>	<u>\$161,116</u>	<u>\$183,053</u>
Reserves for Encumbrances, December 31	<u>\$540</u>	<u>\$23,229</u>	<u>\$23,769</u>

The notes to the financial statements are an integral part of this statement.

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$57,500	\$366,747	\$424,247
Other Receipts	11,588		11,588
Total Cash Receipts	<u>69,088</u>	<u>366,747</u>	<u>435,835</u>
Cash Disbursements:			
Salaries and Benefits	100,901	46,387	147,288
Supplies	3,549	3,750	7,299
Telephone, Travel, and Training	1,977	2,898	4,875
Contract Services	14,440	259,443	273,883
Rent and Utilities	6,084	827	6,911
Equipment		10,604	10,604
Miscellaneous	7,024	4,511	11,535
Total Cash Disbursements	<u>133,975</u>	<u>328,420</u>	<u>462,395</u>
Total Receipts Over Disbursements	<u>(64,887)</u>	<u>38,327</u>	<u>(26,560)</u>
Fund Cash Balances, January 1	<u>69,221</u>	<u>135,314</u>	<u>204,535</u>
Fund Cash Balances, December 31	<u>\$4,334</u>	<u>\$173,641</u>	<u>\$177,975</u>
Reserves for Encumbrances, December 31	<u>\$1,051</u>	<u>\$37,460</u>	<u>\$38,511</u>

The notes to the financial statements are an integral part of this statement.

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Council and permitted counties to establish county family and children first councils. Statutory membership of a county council consists of the following individuals:

- a. The director of the board of alcohol, drug addiction, and mental health services that serves the county, or in the case of the county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards;
- b. The health commissioner of the board of health of each city or general health district in the county, or their designee;
- c. The director of the county department of jobs and family services;
- d. The executive director of the public children services agency;
- e. The superintendent of the county board of mental retardation and development disabilities;
- f. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families;
- g. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each county of its determination at least biennially;
- h. A school superintendent representing all other school districts with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
- i. A representative of the municipal corporation with the largest population in the county;
- j. The chair of the board of county commissioners, or an individual designated by the board;
- k. A representative of the regional office of the department of youth services;
- l. A representative of the county's head start agencies, as defined in section 3301.11 of the Ohio Revised Code;
- m. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004";
- n. At least three individuals representing the interests of families in the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership.

A county family and children first council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A county council's statutory responsibilities include the following:

- a. Refer to the cabinet council those children for whom the council cannot provide adequate services;
- b. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
- c. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invents new approaches to achieve better results for families and children;
- d. Participate in the development of a countywide, comprehensive, coordinated, multi-disciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
- e. Maintain an accountability system to monitor the council's progress in achieving its purposes;
- f. Establish a mechanism to ensure ongoing input from a board representation of families who are receiving services within the county system.

1. Council

The Family and Children First Council of Champaign County was officially recognized as being established by the Governor on July 27, 1995.

2. Executive Council

The Executive Council is composed of eight members elected from the members of the full Council. They represent the following agencies:

- 1) Mental Health, Drug & Alcohol Services
- 2) Champaign County Health District
- 3) Madison/Champaign Education Service Center
- 4) Parent Representative
- 5) Champaign County Commissioners
- 6) Champaign County Department of Jobs and Family Services
- 7) Champaign County Board of MR/DD
- 8) Mercy Well Child Clinic

The Council's management believes these financial statements present all activities for which the Council is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Council recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. These statements adequately disclose material matters the Auditor of State's accounting basis requires.

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Cash

As required by Ohio Revised Code, the County Treasurer is custodian for the Council's cash. The County's cash and investment pool holds the Council's assets, valued at the County Treasurer's reported carrying amount.

D. Fund Accounting

The Council uses fund accounting to segregate cash and investments that are restricted as to use. The Council classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those restricted by law or contract.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources that are restricted to expenditure for specific purposes. During 2006 and 2005, the Council received grants from the Department of Health which included funding from federal Part C and the Ohio General Fund for Help Me Grow programs. A grant was also received from Children's Trust Fund to provide prevention programming for child abuse and neglect.

E. Budgetary Process

The Council submits a budget to the County's Budget Commission on an annual basis. A summary of 2006 and 2005 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Council records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH

The Champaign County Treasurer maintains a cash pool used by all of the County's funds, including those of the Family and Children First Council. The Ohio Revised Code prescribes allowable deposits and investments. The Council's carrying amount of cash on deposit with the Champaign County Treasurer at December 31, 2006 and 2005, was \$183,053 and \$177,975, respectively. The Champaign County Treasurer, as the fiscal agent for the Council, is responsible for maintaining adequate depository collateral for all funds in the County's pooled and deposit accounts.

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

The Council budgets expenditures only by account, not by fund/account.

	2005			2006		
	Budget	Actual	Variance	Budget	Actual	Variance
Salaries	\$88,000	\$112,796	(\$24,796)	\$108,359	\$87,302	\$21,057
Group Insurance	13,175	16,409	(3,234)	21,478	6,939	14,539
County Share Medicare	1,276	1,576	(300)	1,571	1,097	474
County Share PERS	11,924	15,325	(3,401)	14,845	11,298	3,547
Workers Comp	3,172	1,181	1,991	4,334	3,320	1,014
Unemployment charges					4,641	(4,641)
Help me Grow TANF	96,585	58,797	37,788	107,868		107,868
Help me Grow GRF	28,945	22,913	6,032	18,276		18,276
Help me Grow Part C	31,267	20,001	11,266	34,113		34,113
Partnership for Success	76,330	13,074	63,256	61,136		61,136
JAIBG	13,333	117	13,216			
State/Local Grant	11,872	6,701	5,171	13,372		13,372
Contingency	118,550	16,064	102,486	50,000		50,000
Children's Trust Fund		13,467	(13,467)	14,250		14,250
Pooled Fund Exp		16,200	(16,200)	16,200		16,200
Fast 05		23,071	(23,071)	22,000		22,000
Parent Stipend Expense				500	105	395
Safety Day		2,745	(2,745)			
Professional Services		78,643	(78,643)		186,212	(186,212)
supplies		2,146	(2,146)		2,272	(2,272)
postage		1,012	(1,012)		1,421	(1,421)
equipment		11,415	(11,415)		1,037	(1,037)
event expenses		3,201	(3,201)		1,363	(1,363)
repair/maintenance		1,286	(1,286)		1,700	(1,700)
telephone		1,000	(1,000)		1,221	(1,221)
printing		40	(40)			
training		2,660	(2,660)		3,066	(3,066)
purchased services		48,991	(48,991)		73,643	(73,643)
Close out grant		2,850	(2,850)			
rent		2,861	(2,861)		7,451	(7,451)
advertising		85	(85)		957	(957)
audit charges		4,279	(4,279)			
Total	\$494,429	\$500,906	(\$6,477)	\$488,302	\$395,045	\$93,257

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

4. RETIREMENT SYSTEM

The Council's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which includes postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006, members of OPERS participants contributed 9 percent of their wages. The Council contributed an amount equal to 13.7 percent of their wages to OPERS. For 2005, the member contribution rate was 8.5 percent and the employer rate was 13.55 percent. The Council has paid all contributions required through December 31, 2006.

5. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets. During 2006 and 2005, the Council's fiscal agent, Champaign County, provided insurance for the assets of the Council.

6. RELATED PARTY TRANSACTIONS

The Council has contracts to provide grant services with Champaign County Board of MR/DD, Mercy Well Child, Urbana Schools, Champaign County Health District, and Champaign County Department of Job & Family Services. All agencies have a representative on the Council. When an issue involving a council members' agency contract comes before the Council for a motion, the council member abstains from voting.

7. GRANTS

The Council receives financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, based on prior experience, management believes such refunds, if any, would not be material.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Family and Children First Council
Champaign County
1512 S. US Highway 68
Suite M100
Urbana, Ohio 43078

To the Members of the Board:

We have audited the financial statements of the Family and Children First Council, Champaign County, (the Council), as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated August 23, 2007, wherein we noted the Council followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Council's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Council's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Council's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Council's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2006-001.

**Internal Control Over Financial Reporting
(Continued)**

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Council's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we consider the significant deficiency described above as finding number 2006-001 to be a material weakness.

We also noted a certain internal control matter that we reported to the Council's management in a separate letter dated August 23, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

The Council's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Council's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of the audit committee, management, and the Council. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 23, 2007

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2006 AND 2005**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2006-001

Material Weakness

Annual Financial Report

Annually, the Council reports to the Auditor of State's office a "Profit and Loss" statement. The statement discloses income, expenses, total fund balances, and net profit/loss. It does not disclose individual cash balances for the general fund or for the several grants nor does it disclose encumbrances even though the Council has chosen to follow certain budgetary practices as mandated by Ohio Rev. Code Section 5705. The Council also did not approve appropriations (spending authority) by fund, but rather approved appropriations by account.

Failure to disclose the individual fund balances and encumbrances caused the financial statements encumbrances to be understated by \$38,511 in fiscal year 2005 and \$23,769 in fiscal year 2006 and for the individual general fund and individual special revenue fund cash balances to be unidentified on the statements for fiscal year 2006. Additionally, failure to identify individual fund balances could cause significant misstatements to grantor agencies. The accompanying financial statements have been adjusted to reflect the fund balances and the reserve for encumbrances.

While the Auditor of State's office does not prescribe a form of reporting, to more accurately reflect the financial activity of the Council, the financial report should disclose individual fund balances and encumbrances. Appropriations should also be adopted by fund/account in order to better determine the financial position of each individual fund. The Council should require their fiscal agent to report individual fund balances and encumbrances.

Client Response:

We will make every effort to correct this through the fiscal officer.

**FAMILY AND CHILDREN FIRST COUNCIL
CHAMPAIGN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006 AND 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2004-001	Establish a Chart of Accounts	Yes	Finding no longer valid
2004-002	Annual Report Presentation	No	Not corrected, repeated as Finding Number 2006-001.



Mary Taylor, CPA
Auditor of State

FAMILY AND CHILDREN FIRST COUNCIL

CHAMPAIGN 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
SEPTEMBER 6, 2007**