

MULTI-COUNTY JUVENILE ATTENTION SYSTEM

STARK COUNTY, OHIO

AUDIT REPORT

For the Year Ended December 31, 2012





Dave Yost • Auditor of State

Board of Trustees
Multi-County Juvenile Attention System
815 Faircrest Street SW
Canton, Ohio 44706

We have reviewed the *Independent Auditors Report* of the Multi-County Juvenile Attention System, Stark County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2012 through December 31, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Multi-County Juvenile Attention System is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

August 27, 2013

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MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO
Audit Report
For the Year Ended December 31, 2012

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Auditors Report	1-3
Combined Statement of Receipts, Disbursements and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2012	4
Notes to the Financial Statements	5-10
Schedule of Federal Awards Expenditures	11
Notes to the Schedule of Federal Awards Expenditures	12
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13-14
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133	15-16
Schedule of Findings	17-18
Schedule of Prior Audit Findings	19

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITORS REPORT

Multi-County Juvenile Attention System
Stark County
815 Faircrest Street S.W.
Canton, OH 44706

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Multi-County Juvenile Attention System, Stark County (the System) as of and for the year ended December 31, 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the System's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the System's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the System prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the System as of December 31, 2012, or changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

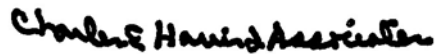
In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Multi-County Juvenile Attention System, Stark County as of December 31, 2012, and its combined cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits, described in Note 1.

Other Matters

Our audit was conducted to opine on the financial statements taken as a whole. The schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subjected to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2013, on our consideration of the System'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
June 15, 2013

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2012**

	Governmental Fund Types			(Memorandum Only) Total
	General	Special Revenue	Capital Projects	
RECEIPTS:				
Intergovernmental	\$ 338,736	\$ 1,258,411	\$ 1,432,915	\$ 3,030,062
Gifts and Donations	5,612	125	9,437	15,174
Insurance Reimbursements	132,757	20,935	-	153,692
Tuition	1,496,387	563,066	-	2,059,453
Sales	50	-	-	50
Board and Care	629,265	41	-	629,306
Contract Services	6,757,901	-	-	6,757,901
Restitution	179	-	-	179
Other	16,415	317	622	17,354
Total Cash Receipts	9,377,302	1,842,895	1,442,974	12,663,171
DISBURSEMENTS:				
Personal Services - Salaries and Wages	4,313,467	759,107	-	5,072,574
Personal Services - Employee Benefits	2,396,017	380,767	-	2,776,784
Supplies and Materials	780,897	129,837	-	910,734
Purchased Services	1,548,189	509,303	1,507	2,058,999
Capital Outlay	34,362	23,588	2,034,230	2,092,180
Other	49,585	928	-	50,513
Debt Service:				
Retirement of Principal	70,000	-	-	70,000
Interest and Fiscal Charges	41,665	-	-	41,665
Total Cash Disbursements	9,234,182	1,803,530	2,035,737	13,073,449
Cash Receipts Over/(Under) Cash Disbursements	143,120	39,365	(592,763)	(410,278)
Fund Cash Balance, January 1, 2012	1,606,191	245,952	1,259,241	3,111,384
Fund Cash Balances, December 31, 2012				
Restricted	-	285,317	666,478	951,795
Assigned	362,095	-	-	362,095
Unassigned	1,387,216	-	-	1,387,216
Fund Cash Balance, December 31, 2012	\$ 1,749,311	\$ 285,317	\$ 666,478	2,701,106

See Accompanying Notes to the Financial Statements

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO
Notes to the Financial Statements
For The Year Ended December 31, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Multi-County Juvenile Attention System, Stark County (the System) is a political subdivision established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The System is directed by a fifteen-member Board of Trustees from Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties. The System provides facilities for juveniles for training, treatment, and rehabilitation as directed by the Juvenile Courts.

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

B. BASIS OF ACCOUNTING

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The System recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. DEPOSITS AND INVESTMENTS

The Stark County Auditor acts as the fiscal agent for the System, and the County Treasurer maintains a cash and investment pool, including all funds for which the County Auditor is the fiscal agent. The County Treasurer is custodian for the System's cash. The System's cash is held in the County's cash and investment pool, and are valued at the County Treasurer's carrying amount.

D. FUND ACCOUNTING

The System uses fund accounting to segregate cash and investments that are restricted as to use. Stark County, acting as fiscal agent for the System, maintains a General Fund, a Special Revenue Fund and a Capital Projects Fund, which are all presented separately. The System 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 required to be accounted for in another fund.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO
Notes to the Financial Statements
For The Year Ended December 31, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

D. FUND ACCOUNTING - (continued)

2. Special Revenue Funds

These funds are used to account for the proceeds of specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The System had the following significant Special Revenue Fund:

Community Corrections Facility Grant Fund – The community corrections facility grant special revenue fund accounts for grant monies received from the Ohio Department of Youth Services.

3. Capital Projects Funds

These funds are used to account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The System had the following significant capital project fund:

Tuscarawas County Attention Center Capital Project Fund – The Tuscarawas County Attention Center capital projects fund is used to account for financial resources for a new building in Tuscarawas County.

E. BUDGETARY PROCESS

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level and appropriations may not exceed estimated resources. The Board of Trustees must annually approve the appropriation measure and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the System to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over, and need not be reappropriated.

A summary of 2012 budgetary activity appears in Note 3.

MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO
Notes to the Financial Statements
For The Year Ended December 31, 2012

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (continued)

F. **FUND BALANCE**

Fund balance is divided into five classifications based primarily on the extent to which the System must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. **Nonspendable**

The System classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. **Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. **Committed**

The Board can *commit* amounts via formal action by resolution. The System must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. **Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a System official delegated that authority by resolution or by State Statute.

5. **Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The System applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO
Notes to the Financial Statements
For The Year Ended December 31, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

G. PROPERTY, PLANT AND EQUIPMENT

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

H. 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 DEPOSITS AND INVESTMENTS

The Stark County Treasurer maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was \$2,701,106.

Stark County is responsible for maintaining adequate collateral over deposits and investments.

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2012 is as follows:

<u>Fund Type</u>	<u>2012 Budgeted vs. Actual Receipts</u>		
	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$9,529,901	\$9,377,302	(\$152,599)
Special Revenue	1,781,011	1,842,895	61,884
Capital Projects	2,000,000	1,442,974	(557,026)

<u>Fund Type</u>	<u>2012 Budgeted vs. Actual Budgetary Basis Disbursements</u>		
	<u>Total Appropriations</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
General	\$11,006,243	\$9,596,277	\$1,409,966
Special Revenue	2,003,776	1,904,178	99,598
Capital Projects	3,259,241	2,704,507	554,734

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO
Notes to the Financial Statements
For The Year Ended December 31, 2012**

4. DEBT

Debt outstanding at December 31, 2012 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Juvenile Detention Facility Bonds Series 2010	<u>\$1,165,000</u>	4.00-6.00%
Total	<u><u>\$1,165,000</u></u>	

On July 8, 2010, the System issued \$1,400,000 of general obligation bonds. The bonds were issued for the purpose of acquiring, constructing, equipping and furnishing a new juvenile detention facility. The bonds were issued for a fourteen year period with a final maturity at December 1, 2024.

Amortization of the above debt is scheduled as follows:

Year ending December 31:	<u>Principal</u>	<u>Interest</u>
2013	\$70,000	\$61,300
2014	75,000	58,500
2015	75,000	55,500
2016	80,000	52,500
2017-2021	430,000	200,750
2022-2024	435,000	60,900
Total	<u><u>\$1,165,000</u></u>	<u><u>\$489,450</u></u>

5. RETIREMENT SYSTEM

All full-time employees of the System belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012, OPERS members contributed 10% of their gross salaries and the System contributed an amount equaling 14% of participants' gross salaries. Employees hired before November 23, 2003 contribute 5.75% with the System contributing 18.25%. The System has paid all contributions required through December 31, 2012.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO
Notes to the Financial Statements
For The Year Ended December 31, 2012**

6. RISK MANAGEMENT

County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among thirty-nine counties in Ohio. CORSA was formed as an Ohio not-for-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program (a group primary and excess insurance/self-insurance and risk management program). Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board of Trustees. No county may have more than one representative on the Board of Trustees at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

7. CONTINGENT LIABILITIES/SUBSEQUENT EVENTS

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

Multi-County Juvenile Attention System
Schedule of Federal Awards Expenditures
For the Year Ending December 31, 2012

Federal Grantor/Pass Through Grantor Number/Program Title	Pass Through Entity Number	CFDA Number	Federal Receipts	Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Nutrition Cluster:				
Pass through Ohio Department of Education				
Cash Assistance:				
National School Lunch Program	N/A	10.555	\$149,109	\$149,109
National School Breakfast Program	N/A	10.553	89,716	89,716
Direct Program:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program	N/A	10.555	<u>8,233</u>	<u>8,233</u>
Total U.S. Department of Agriculture			\$247,058	\$247,058
<u>U.S. Department of Health and Human Services</u>				
Pass through Ohio Department of Job and Family Services				
Foster Care, Title IV-E Grants to Local Education Agencies				
Title IV-E - Administrative	G-1213-06-0216	93.658	1,781	1,781
Pass through Wayne County				
Title IV-E	G-1213-06-0216	93.658	<u>141,360</u>	<u>141,360</u>
Total U.S. Department of Health and Human Services			\$143,141	\$143,141
<u>U.S. Department of Justice</u>				
Bureau of Justice Assistance Congressional Grant	201-DD-BX-0352	16.753	<u>275,000</u>	<u>275,000</u>
Total U.S. Department of Justice			\$275,000	\$275,000
Total Federal Expenditures			<u>\$665,199</u>	<u>\$665,199</u>

See accompanying Notes to the Schedule of Federal Awards Expenditures

MULTI-COUNTY JUVENILE ATTENTION SYSTEM
Stark County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2012

1. Significant Accounting Policies

The accompanying schedule of federal awards expenditures is a summary of the activity of the System's federal award programs. The schedule has been prepared on the cash basis of accounting. Consequently, certain revenues are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred.

2. Food Distribution

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2012, the System had immaterial food commodities in inventory.

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

Multi-County Juvenile Attention System
Stark County
815 Faircrest Street S.W.
Canton, OH 44706

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Multi-County Juvenile Attention System, Stark County (the System), as of and for the year ended December 31, 2012, and the related notes to the financial statements and have issued our report thereon dated June 15, 2013, wherein we noted the System followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the System's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the System's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the System's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the System'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, opining 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*.

However, we noted certain matters not requiring inclusion in this report that we reported to the System's management in a separate letter dated June 15, 2013.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the System's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
June 15, 2013

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Multi-County Juvenile Attention System
Stark County
815 Faircrest Street S.W.
Canton, OH 44706

To the Board of Trustees:

Report on Compliance for Each Major Federal Program

We have audited the Multi-County Juvenile Attention System's (the System) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect the Multi-County Juvenile Attention System's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the System's major federal programs.

Management's Responsibility

The System's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the System's compliance for the System's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the System's major programs. However, our audit does not provide a legal determination of the System's compliance.

Opinion on Each Major Federal Program

In our opinion, the Multi-County Juvenile Attention System complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The System's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the System's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the System's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
June 15, 2013

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 SECTION .505**

**Multi-County Juvenile Attention System
Stark County
December 31, 2012**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unmodified
(d)(1)(ii)	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any significant deficiencies reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(iii)	<i>Was there any reported material non-compliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any significant deficiencies reported for major federal programs?</i>	No
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
(d)(1)(vi)	<i>Are there any reportable findings under Section .510</i>	No
(d)(1)(vii)	<i>Major Programs:</i>	Bureau of Justice Assistance Congressional Grant - CFDA #16.753 Nutrition Cluster - CFDA #10.553 & #10.555
(d)(1)(viii)	<i>Dollar Threshold: Type A\B Programs</i>	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee?</i>	No

SCHEDULE OF FINDINGS - (continued)
OMB CIRCULAR A-133 SECTION .505

Multi-County Juvenile Attention System
Stark County
December 31, 2012

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY, OHIO**

**SCHEDULE OF PRIOR AUDIT FINDINGS
December 31, 2012**

The prior audit report, as of December 31, 2011, reported no material citations or recommendations.



Dave Yost • Auditor of State

MULTI-COUNTY JUVENILE ATTENTION SYSTEM

STARK 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 10, 2013