



Dave Yost • Auditor of State

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

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Dave Yost • Auditor of State

Hardin County Family and Children First Council
Hardin County
1021 West Lima Street, Suite 103
Kenton, Ohio 43326

To the Members of Council:

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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Dave Yost
Auditor of State

August 31, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Hardin County Family and Children First Council
Hardin County
1021 West Lima Street, Suite 103
Kenton, Ohio 43326

To the Members of Council:

We have audited the accompanying financial statements of the Hardin County Family and Children First Council, Hardin County (the Council), as of and for the years ended December 31, 2010 and 2009. 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 Governments 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, 2010 and 2009 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, 2010 and 2009, 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 of the Hardin County Family and Children First Council, Hardin County, as of December 31, 2010 and 2009, 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 31, 2011, 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 "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

August 31, 2011

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Intergovernmental	\$20,726	\$161,200	\$181,926
Miscellaneous		4,400	4,400
Total Cash Receipts	<u>20,726</u>	<u>165,600</u>	<u>186,326</u>
Cash Disbursements:			
Current:			
Salaries & Benefits	26,773	116,068	142,841
Supplies		399	399
Travel and Training	1,030	3,048	4,078
Rent and Utilities		17,066	17,066
Contractual Services		15,596	15,596
Miscellaneous	778	12,329	13,107
Total Cash Disbursements	<u>28,581</u>	<u>164,506</u>	<u>193,087</u>
Total Receipts Over/(Under) Disbursements	(7,855)	1,094	(6,761)
Other Financing Receipts/(Disbursements):			
Advances-In		75,000	75,000
Advances-Out	(5,000)	(70,000)	(75,000)
Transfers-In	6,464		6,464
Transfers-Out		(6,464)	(6,464)
Total Other Financing Receipts/(Disbursements)	<u>1,464</u>	<u>(1,464)</u>	
Excess of Receipts and Other Financing Receipts (Under) Disbursements and Other Financing Disbursements	(6,391)	(370)	(6,761)
Fund Cash Balances January 1	<u>11,938</u>	<u>83,389</u>	<u>95,327</u>
Fund Cash Balances December 31	<u>\$5,547</u>	<u>\$83,019</u>	<u>\$88,566</u>

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

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$29,569	\$270,743	\$300,312
Miscellaneous		1,189	1,189
Total Cash Receipts	<u>29,569</u>	<u>271,932</u>	<u>301,501</u>
Cash Disbursements:			
Current:			
Salaries & Benefits	26,566	179,951	206,517
Supplies	44	3,268	3,312
Travel and Training	2,348	7,521	9,869
Rent and Utilities		23,676	23,676
Contractual Services	6,127	54,887	61,014
Equipment		755	755
Total Cash Disbursements	<u>35,085</u>	<u>270,058</u>	<u>305,143</u>
Total Receipts (Under) Disbursements	(5,516)	1,874	(3,642)
Other Financing Receipts/(Disbursements):			
Advances-In	5,000	80,000	85,000
Advances-Out		(85,000)	(85,000)
Total Other Financing Receipts/(Disbursements)	<u>5,000</u>	<u>(5,000)</u>	
Excess of Receipts and Other Financing Receipts (Under) Disbursements and Financing Disbursements	(516)	(3,126)	(3,642)
Fund Cash Balances January 1	<u>12,454</u>	<u>86,515</u>	<u>98,969</u>
Fund Cash Balances December 31	<u>\$11,938</u>	<u>\$83,389</u>	<u>\$95,327</u>

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

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

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

- a. At least three individuals who are not employed by an agency represented on the council and whose families are or have received services from an agency represented on the council or another county's council. Where possible, the number of members representing families shall be equal to twenty per cent of the council's membership.
- b. The director of the board of alcohol, drug addiction, and mental health services that serves the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards. If a board of alcohol, drug addiction, and mental health services covers more than one county, the director may designate a person to participate on the county's council.
- c. The health commissioner, or the commissioner's designee, of the board of health of each city and general health district in the county. If the county has two or more health districts, the health commissioner membership may be limited to the commissioners of the two districts with the largest populations.
- d. The director of the county department of job and family services;
- e. The executive director of the public children services agency;
- f. The superintendent of the county board developmental disabilities;
- 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 board of county commissioners 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 president 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 3101.32 of the 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. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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. 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;
- c. Participate in the development of a countywide, comprehensive, coordinated, multidisciplinary, 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 Individuals with Disabilities Act of 2004;
- d. Maintain an accountability system to monitor the council's progress in achieving its purposes;
- e. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.
- f. Develop and implement an interagency process to establish local indicators and monitor the County's progress toward increasing child well-being in the county;
- g. Develop and implement an interagency process to identify local priorities to increase child well-being. The local priorities shall focus on expectant parents and newborns thriving; infants and toddlers thriving; children being ready for school; children and youth succeeding in school; youth choosing healthy behaviors; and youth successfully transitioning into adulthood.
- h. Develop and implement an annual plan that identifies the county's interagency efforts to increase child well-being in the county. On an annual basis, the county council shall submit a report on the status of efforts by the county to increase child well-being in the county to the county's board of county commissioners and the cabinet council.

The following committees have been established to meet Council's statutory requirements:

Finance Committee: The committee reviews periodic financial reports submitted by the Council coordinator and Council fiscal agent. The committee also performs an annual internal audit of all funds under control of council.

Family Preservation Committee: Established to monitor out of home placements of children in the county. Team helps to guide the service coordination process. Oversees funding for services for children and families.

Mobilization Workgroup: Established to increase community awareness and support of Council projects, recruit membership to the Council, and communicate identified priorities and outcomes of the Council.

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assessment Workgroup: The committee is responsible for conducting needs assessments in the county, identifying community values, and creating a profile of programs, services, and resources that exist in Hardin County.

Evaluation Workgroup: Responsible for developing procedures to monitor local health and social services plans in the county.

Funders' Forum: Reviews proposals for Council programming and services. The committee is responsible for acquiring financial and other resources to invest in outcomes for families and children.

Gaps Analysis Workgroup: Analyzes the outcomes of Council programming in order to identify specific gaps in services.

Implementation Workgroup: Reviews and recommends potential programs to implement in Hardin County.

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 prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

The Hardin County Auditor acts as fiscal agent for the Council and the County Treasurer maintains a cash and investment pool used by all Council funds.

D. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

E. 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 required to be accounted for in another fund.

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds

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

Help Me Grow – This Fund accounts for funding to provide direct services to children ages birth to three who are at significant developmental risk, and their families.

F. Budgetary Process

ORC Section 121.37 states that the Council should file an annual budget with their administrative agent.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

G. Fiscal/Administrative Agent

The Hardin County Auditor has been designated by the Council to serve as the fiscal agent and the Hardin County Commissioners have been designated by the Council to serve as the administrative agent. Council funds are maintained in separate agency funds in the County.

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 CASH AND INVESTMENTS

The fiscal agent maintains separate funds for the Council. The Ohio Revised Code prescribes allowable deposits and investments. The Council's carrying amount of cash with the county treasury as of December 31, 2010 and 2009 was \$88,566 and \$95,327, respectively. Hardin County as fiscal agent for the Council is responsible for maintaining adequate depository collateral for all funds.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 37,833	\$ 27,190	(\$10,643)
Special Revenue	273,020	240,600	(32,420)
Total	\$310,853	\$267,790	(\$43,063)

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$49,770	\$33,581	\$16,189
Special Revenue	356,098	240,970	115,128
Total	<u>\$405,868</u>	<u>\$274,551</u>	<u>\$131,317</u>

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 48,000	\$ 34,569	(\$13,431)
Special Revenue	391,734	351,932	(39,802)
Total	<u>\$439,734</u>	<u>\$386,501</u>	<u>(\$53,233)</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 60,000	\$ 35,085	\$ 24,915
Special Revenue	472,134	355,058	117,076
Total	<u>\$532,134</u>	<u>\$390,143</u>	<u>\$141,991</u>

4. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the Council contributed an amount equaling 14% of participants' gross salaries. The Council has paid all contributions required through December 31, 2010.

5. CONTINGENT LIABILITIES

The Council received 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 are 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, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Council December 31, 2010 and 2009.

6. RISK MANAGEMENT

The Council has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Errors and omissions.

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

7. TRANSFERS

During 2010, the Council transferred \$6,464 from the Special Revenue Family Centered Services and Supports Fund to the General Fund to reimburse for disbursements paid by the General Fund.



Dave Yost • Auditor of State

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

Hardin County Family and Children First Council
Hardin County
1021 West Lima Street, Suite 103
Kenton, Ohio 43326

To the Members of Council:

We have audited the financial statements of Hardin County Family and Children First Council, Hardin County (the Council) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated August 31, 2011, 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2010-01 described in the accompanying schedule of findings to be a material weakness.

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*.

We did note a certain matter not requiring inclusion in this report that we reported to the Council's management in a separate letter dated August 31, 2011.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

August 31, 2011

**HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
HARDIN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2010-01

Material Weakness

Accuracy and Completeness of Financial Statements and Notes

The Council utilized the County Auditor as its fiscal agent, who in turn provided it with monthly and yearly reports from the County's accounting system. At year end these reports are used as a basis to manually prepare year-end financial statements. The following problems were noted in the recording of daily activity in the annual financial statements:

- In 2010, the financial statements reflected a transfer from the Special Revenue Family and System Team Fund to the General Fund in the amount of \$6,464 as an advance out and an intergovernmental receipt.
- In 2010 and 2009, the financial statements did not include the beginning and ending fund balance of the Special Revenue Access to Better Care Fund in the amount of \$5,681.
- In 2009, the financial statements reflected the return of an advance of \$5,000 from the Special Revenue HMG GRF Fund to the General Fund as an advance to the Special Revenue Fund type.
- In 2009, General Fund reimbursements received from other governmental entities in the amount of \$9,637 were recorded as intergovernmental and miscellaneous revenue while also recorded as reduction of expenditures.
- In 2009, the financial statements reflected intergovernmental revenue of \$3,178 recorded in the General fund when it should have been recorded in the Special Revenue Family and System Team Fund.
- In 2009, the amount of \$7,125 was recorded in the Special Revenue Children's Trust Fund in the County's accounting system, but not included in the financial statements.
- The budget versus actual note presented in the notes to the financial statements included advances in the budget column but not the actual column.

The underlying accounting records correctly presented the financial transactions, fund balances, and budgetary amounts that were incorrectly reported in the financial statements and notes. As a result only the accompanying financial statements required adjustment.

The failure to present accurate and complete financial statements and notes not only impacts the user's understanding of the financial operations, it also inhibits the ability of the governing body and management to make sound financial decisions, and can result in the material misstatement of the financial statements and notes.

Prior to submitting the annual financial statements and notes to the financial statements to the Auditor of State, a review should be performed to provide for agreement with the underlying accounting records.

OFFICIALS RESPONSE: We did not receive a response from Officials to this finding.

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Dave Yost • Auditor of State

HARDIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL

HARDIN 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
OCTOBER 18, 2011**