



Dave Yost • Auditor of State

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Clinton County Family and Children First Council
Clinton County
1025 S. South Street, Suite 400
Wilmington, Ohio 45177

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Clinton County Family and Children First Council, Clinton County, Ohio (the Council), as of and for the years ended December 31, 2012 and 2011.

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 Council'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 Council'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 Council 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.

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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 Council as of December 31, 2012 and 2011, 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 Clinton County Family and Children First Council, Clinton County, as of December 31, 2012 and 2011, and its combined cash receipts and disbursements for the years 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, during 2011 the Clinton County Family and Children First Council adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2013, 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. 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 Council's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

July 23, 2013

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Intergovernmental:	\$15,750	\$198,357	\$214,107
Charges for Services	70,630	0	70,630
Miscellaneous	5,898	0	5,898
<i>Total Cash Receipts</i>	<u>92,278</u>	<u>198,357</u>	<u>290,635</u>
Cash Disbursements			
Current:			
Contract Services	64,042	224,172	288,214
Salaries & Benefits	1,598	0	1,598
Supplies	0	2,000	2,000
Travel/Training	13	0	13
Miscellaneous	22	0	22
<i>Total Cash Disbursements</i>	<u>65,675</u>	<u>226,172</u>	<u>291,847</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>26,603</u>	<u>(27,815)</u>	<u>(1,212)</u>
Other Financing Receipts (Disbursements)			
Reimbursements	10,434	430	10,864
<i>Total Other Financing Receipts (Disbursements)</i>	<u>10,434</u>	<u>430</u>	<u>10,864</u>
<i>Net Change in Fund Cash Balances</i>	37,037	(27,385)	9,652
<i>Fund Cash Balances, January 1</i>	<u>39,951</u>	<u>122,190</u>	<u>162,141</u>
Fund Cash Balances, December 31			
Restricted	0	94,805	94,805
Unassigned (Deficit)	76,988	0	76,988
<i>Fund Cash Balances, December 31</i>	<u><u>\$76,988</u></u>	<u><u>\$94,805</u></u>	<u><u>\$171,793</u></u>

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

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Intergovernmental:	\$15,750	\$261,666	\$277,416
Charges for Services	7,863	0	7,863
Miscellaneous	6,259	0	6,259
<i>Total Cash Receipts</i>	<u>29,872</u>	<u>261,666</u>	<u>291,538</u>
Cash Disbursements			
Current:			
Contract Services	12,313	219,827	232,140
Salaries & Benefits	23,541	0	23,541
Supplies	0	2,075	2,075
Travel/Training	615	0	615
Miscellaneous	28	0	28
<i>Total Cash Disbursements</i>	<u>36,497</u>	<u>221,902</u>	<u>258,399</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(6,625)</u>	<u>39,764</u>	<u>33,139</u>
Other Financing Receipts (Disbursements)			
Reimbursements	7,300	60	7,360
<i>Total Other Financing Receipts (Disbursements)</i>	<u>7,300</u>	<u>60</u>	<u>7,360</u>
<i>Net Change in Fund Cash Balances</i>	675	39,824	40,499
<i>Fund Cash Balances, January 1</i>	<u>39,276</u>	<u>82,366</u>	<u>121,642</u>
Fund Cash Balances, December 31			
Restricted	0	122,190	122,190
Unassigned (Deficit)	39,951	0	39,951
<i>Fund Cash Balances, December 31</i>	<u><u>\$39,951</u></u>	<u><u>\$122,190</u></u>	<u><u>\$162,141</u></u>

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

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Ohio Revised Code, Section 121.37, 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. The director of the county ADAMH board. For counties served by a joint ADAMH board, the joint board's director must designate a member to participate on the county's council.
- b. A representative from each city board of health and general health district in the county. If there are more than two health districts, then the membership is limited to the commissioners of the two districts with the largest populations.
- c. The director of the county department of human services.
- d. The executive director of the county children's services board.
- e. The superintendent of the county board of mental retardation and developmental disabilities.
- f. The administrative or the judge senior in service or his designee for the county's juvenile court.
- g. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county.
- 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 designee.
- k. A representative of the regional office of the department of youth services.
- l. A representative of the county's head start agencies.
- m. A representative of the county's early intervention collaborative.
- n. At least three individuals whose families are receiving or have received services from an agency which is represented on the council. If possible, 20% of the council's membership should consist of members representing families.
- o. The director of the community mental health board.
- p. A representative of the local nonprofit entity that funds, advocates, or provides services to children and families.

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(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. 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 county-wide 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; and,
- f. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

Council Membership

The County's Council membership included Children's Services, Board of Alcohol Drug Addiction and Mental Health Services, Board of Developmental Disabilities, and the Juvenile Court. The purpose of the Family and Children First Council is to identify ways in which the Child Serving System can provide services to the community in the most efficient and effective manner. A Council Coordinator has been hired to administrator all of the Family and Children First Programs. Because these programs affect all of the agencies within the Council membership, the salary of this employee is paid from the State administrative grant received by the Council and pooled funding derived from each of the Council agencies in the County.

Administrative Council

The Administrative Council is a governing and policy making body. The Council is responsible for determining the need for staff positions pursuant to established goals, objectives, and policy statements. This committee is responsible for the creation of all standing committees and task groups of the Council.

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Accounting Basis

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 Council 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. 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 of the Council. It is used to account for all financial resources, except those required by law or contract to be accounted for in another fund. The Council maintains a General Fund for awards to the Council funded from state sources. During 2012 and 2011, the Council Administrative Funds Grant was awarded to the Council.

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 maintains a special revenue fund for awards to the Council funded from state sources. During 2012 and 2011, the following programs were awarded to the Council: Help Me Grow; Wellness; and, Family Centered Services and Supports.

D. Fiscal Agent

The Clinton County Department of Job and Family Services serves as the Council's administrative agent. The Clinton County Auditor maintains Council funds in a separate agency fund.

E. Fund Balance

The Council adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* during 2011. For December 31, 2011, fund balance is divided into five classifications based primarily on the extent to which the Council must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Nonspendable

The Council 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 Council can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Council amend 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 Council, 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 Council 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.

F. 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.

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Budgetary Process

The Council files an annual budget of estimated expenditures with their administrative agent, Clinton County Job and Family Services as required by state law.

H. 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.

2. EQUITY IN POOLED CASH

The Clinton County Treasurer maintains a cash pool used by all of the County's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments, and the County is responsible for meeting compliance requirements. The Council's carrying amount of cash on deposit with the County at December 31, 2012 and 2011 was \$171,793 and \$162,141, respectively.

3. RISK MANAGEMENT

The Council is covered under Clinton County's insurance policy.

4. RELATED PARTY TRANSACTIONS

The Council contracted services to Solutions Community Counseling and Recover Center (formerly Mental Health and Recovery Center) of Clinton County. Mary Alice Lajoie is employed by Solutions Community Counseling and Recovery Center of Clinton County and also serves as the Coordinator of the CIT team that determines the best course of action and facility of placement for children receiving services arranged by the Family and Children First Council, Clinton County Job and Family Services, Clinton County Juvenile Court, and Mental Health and Recovery Services of Warren and Clinton Counties.

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

Clinton County Family and Children First Council
Clinton County
1025 S. South Street, Suite 400
Wilmington, Ohio 45177

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 the Clinton County Family and Children First Council, Clinton County, Ohio (the Council), as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, and have issued our report thereon dated July 23, 2013, wherein we noted the Council followed accounting and financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, described in Note 1 and implemented Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Council'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 Council's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. 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 internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Council's financial statements. We consider finding 2012-01 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, 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*.

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 Council's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Columbus, Ohio

July 23, 2013

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2012 AND 2011**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2012-01

Material Weakness

Auditor of State Bulletin 98-007 states that the Family and Children First Council (the Council) is responsible for maintaining accounting records and such other documentation on its behalf, cash basis financial statements and to demonstrate compliance with applicable laws, regulations and contracts. Both Auditor of State Bulletin 98-007 and Ohio Administrative Code 117-02-02 state that the Council is responsible for the design and implementation of an internal control process that provides reasonable assurance as to the integrity of its financial reporting, the safeguarding of its assets, the efficiency and effectiveness of its operation, its compliance with applicable laws, regulations and contracts.

The Council placed children in different types of care. The Council entered into funding agreements with various agencies to cover the cost of the service provided to the child using the following process:

- The Council first entered into a provider agreement with a vendor to provide services.
- The vendor sent an invoice to the Council for the services provided.
- The Council divided the amount of the invoice per the funding agreement and then created an invoice to bill the parties in accordance with the funding agreement. If a reimbursement amount was received from a party not on the funding agreement, it was applied to the invoice to reduce the amount of each member agency's portion of the bill. Excess amounts of refunds were paid back to the agencies proportionately with the funding agreement.
- If a child received Intensive Home Based Services from Solutions Community Counseling and Recovery Center, each participating member agency prepared a check made out to the vendor who provided the service. The agencies remitted payments directly to the vendors. If a child receives Residential Service treatment, each participating member agency prepared a check made out to the Family and Children First Council, and when all funding is received, the Family and Children First Council sends one check to the vendor.
- Council request information from the participants of the funding agreements, including a copy of each check to the vendor, which is recorded in an Excel spreadsheet to ensure that all invoices are paid.

During the audit period, the Council maintained sufficient documentation and spreadsheets to account for the amounts expended, invoiced, and received for each child to determine that the reimbursements are paid back to the funding agencies on a timely basis. However, the Council did not design or implement procedures to allow for the complete, accurate, and timely reporting of those contract service expenditures and reimbursements on the cash basis financial statements provided to management. Adjustments of \$7,863 in 2011 and \$8,696 in 2012 were made to the financial statements to record contract service cost and receipt amounts from the various vendors. In addition, a reclassification of \$61,934 in 2011 was made to move charges for service receipts from other revenue. Failure to maintain appropriate accounting records may adversely affect the decisions of management and could result in uncollected funds and inaccurate financial reports.

**FINDING NUMBER 2012-01
(Continued)**

We recommend that upon receipt of checks payable to the various service providers from the participating agencies identified in the service agreements, that Council establish procedures to record, in a timely manner, a memorandum receipt and expenditure in the Family and Children First general fund equal to the amount of the on-behalf check. Recording this information to the cash basis accounting records on a timely basis will enable Council to record the activity in the proper accounting period and will facilitate preparation of accurate financial reports. These charges for service memorandum entries should be reconciled to supporting documentation and spreadsheets on a timely basis, at least monthly, to help assure that transactions are being properly recorded and help reduce the risk of errors or misappropriation of funds occurring and not being detected in a timely manner.

**CLINTON COUNTY FAMILY AND CHILDREN FIRST COUNCIL
CLINTON COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	Auditor of State Bulletin 98-007; Ohio Administrative Code 117-02-02, Improper posting of funding agreement receipts and disbursements	No	Partially Corrected: Repeated as Finding 2012-01

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Dave Yost • Auditor of State

FAMILY AND CHILDREN FIRST COUNCIL

CLINTON 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
AUGUST 20, 2013**