

***FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY, OHIO***

***AUDIT REPORT***

***FOR THE YEARS ENDED DECEMBER 31, 2013 & 2012***





# Dave Yost • Auditor of State

Council Members  
Family and Children First Council  
31620 Chieftain Drive  
Logan, Ohio 43138

We have reviewed the *Independent Auditor's Report* of the Family and Children First Council, Hocking County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2012 through December 31, 2013. 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 Family and Children First Council is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

July 3, 2014

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**FAMILY AND CHILDREN FIRST COUNCIL**  
**HOCKING COUNTY, OHIO**  
**Audit Report**  
**For the Years Ended December 31, 2013 & 2012**

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

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INDEPENDENT AUDITORS' REPORT

Family and Children First Council  
Hocking County  
31620 Chieftain Drive  
Logan, Ohio 43138

To Members of the Council:

***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of the Family and Children First Council, Hocking County, Ohio (the Council), as of and for the years ended December 31, 2013 and 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 Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; 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 opinions.

***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(D), 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 Council as of December 31, 2013 and 2012, or changes in financial position thereof for the years 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 Family and Children First Council, Hocking County, as of December 31, 2013 and 2012, 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(D) permit, described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2014, 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.



***Charles E. Harris & Associates, Inc.***

May 2, 2014

**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY, OHIO  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND CASH BALANCES  
All Governmental Fund Types  
For the Year Ended December 31, 2013**

	<u>Governmental Fund Types</u>		<u>Totals- Memorandum Only</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Receipts:</b>			
Intergovernmental	\$ 63,158	\$ 100,666	\$ 163,824
Cluster Monies	140,565	-	140,565
Other Revenue	733	-	733
	<hr/>	<hr/>	<hr/>
<b>Total Receipts</b>	<b>204,456</b>	<b>100,666</b>	<b>305,122</b>
<b>Disbursements:</b>			
Personal Services	45,098	21,468	66,566
Utilities	1,220	-	1,220
Contractual Services	75,338	68,651	143,989
Supplies and Materials	256	-	256
Family Funds	26,410	-	26,410
Miscellaneous	801	-	801
	<hr/>	<hr/>	<hr/>
<b>Total Disbursements</b>	<b>149,123</b>	<b>90,119</b>	<b>239,242</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>55,333</b>	<b>10,547</b>	<b>65,880</b>
<b>Fund Cash Balance, January 1, 2013</b>	<b>83,400</b>	<b>84,047</b>	<b>167,447</b>
	<hr/>	<hr/>	<hr/>
<b>Fund Balances:</b>			
Restricted	-	94,594	94,594
Committed	4,280	-	4,280
Unassigned	134,453	-	134,453
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<b>Fund Cash Balance, December 31, 2013</b>	<b>\$ 138,733</b>	<b>\$ 94,594</b>	<b>\$ 233,327</b>

See Accompanying Notes to the Financial Statements.



**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY, OHIO  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND CASH BALANCES  
All Governmental Fund Types  
For the Year Ended December 31, 2012**

	<u>Governmental Fund Types</u>		<u>Totals- Memorandum Only</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Receipts:</b>			
Intergovernmental	\$ 41,746	\$ 201,726	\$ 243,472
Cluster Monies	81,274	-	81,274
<b>Total Receipts</b>	<b>123,020</b>	<b>201,726</b>	<b>324,746</b>
<b>Disbursements:</b>			
Personal Services	45,532	14,250	59,782
Utilities	2,651	-	2,651
Contractual Services	189,796	200,020	389,816
Supplies and Materials	341	-	341
Family Funds	9,976	-	9,976
Miscellaneous	3,254	-	3,254
<b>Total Disbursements</b>	<b>251,550</b>	<b>214,270</b>	<b>465,820</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>(128,530)</b>	<b>(12,544)</b>	<b>(141,074)</b>
<b>Fund Cash Balance, January 1, 2012</b>	<b>211,930</b>	<b>96,591</b>	<b>308,521</b>
<b>Fund Balances:</b>			
Restricted	-	84,047	84,047
Committed	18,963	-	18,963
Unassigned	64,437	-	64,437
<b>Fund Cash Balance, December 31, 2012</b>	<b>\$ 83,400</b>	<b>\$ 84,047</b>	<b>\$ 167,447</b>

See Accompanying Notes to the Financial Statements.

**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY  
Notes to the Financial Statements  
For the Years Ended December 31, 2013 and 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required the Board of County Commissioners in each County to establish County Family and Children First Councils. A Board of County Commissioners may invite any 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 its County Council. Each County Council must include the following individuals.

- a. At least three individuals 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 percent of the Council's membership;
- b. The Director of 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 county agency responsible for the administration of children services pursuant to Section 5153.15 of the Revised Code;
- f. The Superintendent of the County Board of 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;

**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY  
Notes to the Financial Statements  
For the Years Ended December 31, 2013 and 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

A. DESCRIPTION OF THE ENTITY – (Continued)

- 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 3301.32 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 “Education of the Handicapped Act of 2004”; and
- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

- a. Referrals to the Cabinet Council of those children for whom the Council cannot provide adequate services.
- b. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
- c. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the department of health for early intervention services under the “Education of the Handicapped Act Amendments of 1986”;

**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY  
Notes to the Financial Statements  
For the Years Ended December 31, 2013 and 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

A. DESCRIPTION OF THE ENTITY – (Continued)

- d. Maintenance of an accountability system to monitor the County Council's progress in achieving results for families and children; and
- e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

B. REPORTING ENTITY

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the Council consists of all funds, departments, and activities that are not legally separate from the Council. They comprise the Council's legal entity which provides services including human, social, health and education to families and children.

Component units are legally separate organizations for which the Council is financially accountable. The Council is financially accountable for an organization if the Council appoints a voting majority of the organization's governing board and (1) the Council is able to significantly influence the programs or services performed or provided by the organization; or (2) the Council is legally entitled to or can otherwise access the organization's resources; the Council is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Council is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Council in that the Council approves the budget, the issuance of debt, or the levying of taxes. The Council has no component units.

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

C. BASIS OF ACCOUNTING

The Council prepares its financial statements following 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY  
Notes to the Financial Statements  
For the Years Ended December 31, 2013 and 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. BASIS OF ACCOUNTING-(Continued)

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

D. FUND ACCOUNTING

The Council maintains its accounting records in accordance with the principles of “Fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity, which stands separate from the activities reported in other funds.

The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: 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.

Special Revenue Funds: These funds are used to account for proceeds from special sources that are restricted to expenditures for specific purposes. The Council has the following significant Special Revenue fund:

- Help Me Grow Fund- This fund receives federal monies to provide families with services and support such as prenatal visits, newborn visits, ongoing home visits and support from other parents.

E. BUDGETARY PROCESS

The Council files an annual estimate of expenditures and revenue with Hocking County, as required by Ohio law. This estimate is adopted by the Council and the Hocking County Commissioners. The Council and County Commissioners approve any changes made to this estimate during the year. The County Commissioners ensure that the Council’s expenditures do not exceed appropriations.

**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY  
Notes to the Financial Statements  
For the Years Ended December 31, 2013 and 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 Council must observe constraints imposed upon the use of its governmental-fund resources.

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 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 restrict 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.
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.

G. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment acquisitions are recorded as expenses when paid, rather than being capitalized.

**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY  
Notes to the Financial Statements  
For the Years Ended December 31, 2013 and 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

H. ADMINISTRATIVE AGENT

The Hocking County Board of County Commissioners is the designated administrative agent for the Council. The Hocking County Auditor is the designated fiscal agent for the Council. The Council's funds are maintained by the County in separate agency funds.

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

The Council's cash and investments are maintained by the Hocking County Commissioners. The Ohio Revised Code prescribes allowable deposits and investments and the County is responsible for compliance. The carrying amount of cash at December 31 was as follows:

	<u>2013</u>	<u>2012</u>
Demand Deposits	<u>\$233,327</u>	<u>\$167,447</u>

All risks associated with such deposits are the responsibility of Hocking County.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

<u>2013 Budgeted vs Actual Receipts</u>			
<u>Fund:</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General Fund	\$ 219,279	\$ 204,456	\$ (14,823)
Special Revenue Funds	212,500	100,666	(111,834)

<u>2013 Budgeted vs Actual Budgetary Basis Disbursements</u>			
<u>Fund:</u>	<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
General Fund	\$ 214,375	\$ 149,123	\$ 65,252
Special Revenue Funds	111,950	90,119	21,831

<u>2012 Budgeted vs Actual Receipts</u>			
<u>Fund:</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General Fund	\$ 197,803	\$ 123,020	(\$ 54,783)
Special Revenue Funds	212,500	201,726	(10,774)

**FAMILY AND CHILDREN FIRST COUNCIL  
HOCKING COUNTY  
Notes to the Financial Statements  
For the Years Ended December 31, 2013 and 2012**

2012 Budgeted vs Actual Budgetary Basis Disbursements

<u>Fund:</u>	<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
General Fund	\$ 352,483	\$ 251,550	\$ 100,933
Special Revenue Funds	215,020	214,270	750

4. RISK MANAGEMENT

The Council is insured through the Hocking County Commissioners for the following risks:

- Comprehensive property and general liability
- Valuable papers and records
- Errors and omissions

Settled claims have not exceeded this commercial coverage in any of the past three years, and there has been no significant reduction in coverage from the past year.

5. CONTINGENT LIABILITES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.



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

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

Family and Children First Council  
Hocking County  
31620 Chieftain Drive  
Logan, Ohio 43138

To Members of the Council:

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 Family and Children First Council, Hocking County (the Council), as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated May 2, 2014, wherein we noted the Council followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

***Internal Controls 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 opinions 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.

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 Council'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.

Family and Children First Council  
Hocking County  
Independent Auditors' Report on Internal Control Over  
Financial Reporting and on Compliance and on Compliance and  
Other Matters Required by *Government Auditing Standards*

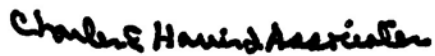
***Compliance and Other Matters***

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*.

However, we noted certain matters not requiring inclusion in this report that we reported to the Council's management in a separate letter dated May 2, 2014.

**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.



***Charles E. Harris & Associates, Inc.***  
May 2, 2014

SCHEDULE OF PRIOR AUDIT FINDINGS

The prior audit report, for the years ended December 31, 2011 and 2010 reported no material citations or recommendations.

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# Dave Yost • Auditor of State

## FAMILY AND CHILDREN FIRST COUNCIL

### HOCKING 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  
JULY 15, 2014