



Dave Yost • Auditor of State





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Anne Ly, Coordinator  
Family and Children First Council  
Mercer County  
117 W. Fayette Street  
Celina, Ohio 45822

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Family and Children First Council, Mercer County, (the Council) for the fiscal year ended June 30, 2014 and for the period ending June 30, 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the fiscal year ended June 30, 2014 and for the period ending June 30, 2013.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

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

**Dave Yost**  
Auditor of State

January 13, 2015

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**MERCER COUNTY FAMILY AND CHILDREN FIRST**

**MERCER 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  
FEBRUARY 5, 2015**