



Mary Taylor, CPA  
Auditor of State



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

**TABLE OF CONTENTS**

| <b>TITLE</b>  | <b>PAGE</b> |
|---|-------------|
| Cover Letter .....  | 1           |
| Independent Accountants' Report.....  | 3           |
| Combined Statement of Cash Receipts, Cash Disbursements, and Changes in<br>Fund Cash Balances - All Governmental Fund Types -<br>For the Year Ended December 31, 2006.....    | 5           |
| Combined Statement of Cash Receipts, Cash Disbursements, and Changes in<br>Fund Cash Balances - All Governmental Fund Types -<br>For the Year Ended December 31, 2005.....    | 6           |
| Notes to the Financial Statements .....   | 7           |
| Independent Accountants' Report on Internal Control Over<br>Financial Reporting and on Compliance and Other Matters<br>Required by <i>Government Auditing Standards</i> ..... | 11          |
| Schedule of Findings .....  | 13          |

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Mary Taylor, CPA  
Auditor of State

Clinton County Family and Children First Council  
Clinton County  
1025 S. South Street, Suite 300  
Wilmington, Ohio 45177

To the Board of Trustees:

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 a February 2, 2005 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 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.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

October 11, 2007

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Clinton County Family and Children First Council  
Clinton County  
1025 S. South Street, Suite 300  
Wilmington, Ohio 45177

To the Board of Trustees:

We have audited the accompanying 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, 2006 and 2005. 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.

Except as described in the following paragraph, 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.

The Council did not provide sufficient documentation supporting charges for services receipts and contract services disbursements, which are included in the Charges for Services and Contract Services transaction line item. Without this evidential matter, we were unable to obtain sufficient information regarding the receipts and disbursements recorded for the financial statement or to satisfy ourselves regarding the validity of the underlying transactions through other auditing procedures. The undocumented charges for services receipts represent 89% and contract services disbursements represent 98% for 2006; and 85% of the charges for services receipts and 97% of contract services disbursements for 2005 of the total General Fund operating receipts and disbursements recorded on the financial statements.

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.

Revisions to GAAP would require the Council to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2006 and 2005. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat its statements. The Council has elected not to reformat its statements. Since this Council does not use GAAP to measure financial statement amounts, 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, 2006 and 2005 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, 2006 and 2005, or their changes in financial position for the years then ended.

Also, in our opinion, except for such adjustments, if any, might have been determined to be necessary had we been able to obtain sufficient documentation supporting certain charges for services receipts and contract services disbursements, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Clinton County Family and Children First Council, Clinton County, as of December 31, 2006 and 2005, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Council to include Management's Discussion and Analysis for the years ended December 31, 2006 and 2005. 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 October 11, 2007, 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.



**Mary Taylor, CPA**  
Auditor of State

October 11, 2007

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2006**

|  | <b>General</b>   | <b>Special<br/>Revenue</b> | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|--|------------------|----------------------------|---|
| <b>Cash Receipts:</b>  |                  |                            |   |
| Intergovernmental  | \$ 33,472        | \$ 194,175                 | \$ 227,647                              |
| Charges for Services   | 290,797          | 0                          | 290,797                                 |
| Other Revenue  | 3,734            | 1,600                      | 5,334                                   |
| Total Cash Receipts  | 328,003          | 195,775                    | 523,778                                 |
| <b>Cash Disbursements:</b>   |                  |                            |   |
| Contract Services  | 340,267          | 169,812                    | 510,079                                 |
| Equipment  | 85               | 0                          | 85                                      |
| Supplies   | 2,983            | 2,418                      | 5,401                                   |
| Travel/Training  | 846              | 2,708                      | 3,554                                   |
| Service Account  | 507              | 612                        | 1,119                                   |
| Miscellaneous  | 2,382            | 2,164                      | 4,546                                   |
| Total Cash Disbursements   | 347,070          | 177,714                    | 510,079                                 |
| Total Receipts Over/(Under) Disbursements  | (19,067)         | 18,061                     | (1,006)                                 |
| <b>Other Financing Receipts/(Disbursements):</b>   |                  |                            |   |
| Advances-In  | 7,000            | 7,000                      | 14,000                                  |
| Advances-Out   | (7,000)          | (7,000)                    | (14,000)                                |
| Reimbursements   | 19,265           | 0                          | 19,265                                  |
| Total Other Financing Receipts/(Disbursements)   | 19,265           | 0                          | 19,265                                  |
| Excess of Cash Receipts and Other Financing<br>Receipts Over Cash Disbursements<br>and Other Financing Disbursements | 198              | 18,061                     | 18,259                                  |
| Fund Cash Balances, January 1  | 40,450           | 48,620                     | 89,070                                  |
| <b>Fund Cash Balances, December 31</b>   | <b>\$ 40,648</b> | <b>\$ 66,681</b>           | <b>\$ 107,329</b>                       |

*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 CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

|  | <u>General</u>          | <u>Special<br/>Revenue</u> | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|--|-------------------------|----------------------------|---|
| <b>Cash Receipts:</b>  |                         |                            |   |
| Intergovernmental  | \$ 50,516               | \$ 149,868                 | \$ 200,384                              |
| Charges for Services   | 361,442                 | 0                          | 361,442                                 |
| Other Revenue  | 15,393                  | 0                          | 15,393                                  |
|  | <hr/>                   | <hr/>                      | <hr/>                                   |
| Total Cash Receipts  | 427,351                 | 149,868                    | 577,219                                 |
| <b>Cash Disbursements:</b>   |                         |                            |   |
| Contract Services  | 427,036                 | 114,458                    | 541,494                                 |
| Equipment  | 0                       | 2,190                      | 2,190                                   |
| Supplies   | 11                      | 854                        | 865                                     |
| Travel/Training  | 742                     | 381                        | 1,123                                   |
| Service Account  | 0                       | 123                        | 123                                     |
| Miscellaneous  | 15,381                  | 276                        | 15,657                                  |
|  | <hr/>                   | <hr/>                      | <hr/>                                   |
| Total Cash Disbursements   | 443,170                 | 118,282                    | 561,452                                 |
| Total Receipts Over/(Under) Disbursements  | (15,819)                | 31,586                     | 15,767                                  |
| <b>Other Financing Receipts/(Disbursements):</b>   |                         |                            |   |
| Reimbursements   | 4,174                   | 0                          | 4,174                                   |
|  | <hr/>                   | <hr/>                      | <hr/>                                   |
| Total Other Financing Receipts/(Disbursements)   | 4,174                   | 0                          | 4,174                                   |
| Excess of Cash Receipts and Other Financing<br>Receipts Over/(Under) Cash Disbursements<br>and Other Financing Disbursements | (11,645)                | 31,586                     | 19,941                                  |
| Fund Cash Balances, January 1  | 52,095                  | 17,034                     | 69,129                                  |
|  | <hr/>                   | <hr/>                      | <hr/>                                   |
| <b>Fund Cash Balances, December 31</b>   | <b><u>\$ 40,450</u></b> | <b><u>\$ 48,620</u></b>    | <b><u>\$ 89,070</u></b>                 |

*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, 2006 AND 2005**

**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, 2006 AND 2005  
(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 Addition and Mental Health Services; Board of Mental Retardation and 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, 2006 AND 2005  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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. Fund Accounting**

The Council uses fund accounting to segregate cash deposits 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 2006 and 2006 the following programs were awarded to the Council: Council Administrative Funds Grant.

**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 2006 and 2005 the following programs were awarded to the Council: Partnership for Success Grant, Council Administrative Funds Grant, and Help Me Grow Grant.

**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. 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.

**F. Budgetary Process**

The Council files an annual budget of estimated expenditures with the Clinton County Auditor required by state law.

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**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, 2006 and 2005 was \$107,329 and \$89,070, respectively.

**3. RISK MANAGEMENT**

The Council is covered under Clinton County insurance policy.



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' 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 300  
Wilmington, Ohio 45177

To the Board of Trustees:

We have audited 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, 2006 and 2005, and have issued our report thereon dated October 11, 2007, wherein we noted the Council follows the accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We qualified our report because the Council did not provide sufficient documentation supporting certain charges for services receipts and contract services disbursements. Except as discussed in the preceding sentence, 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 expressing our opinion on the financial statements, but not to opine 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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Council's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Council's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2006-001 through 2006-003.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Council's internal control will not prevent or detect a material financial statement misstatement.

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Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, of the significant deficiencies described above, we believe finding number 2006-001 is also material weakness.

We noted certain matters that we reported to the Council's management in a separate letter dated October 11, 2007.

### **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 intend this report solely for the information and use of the management and officials. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

October 11, 2007

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

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005**

|  |
|--|
| <b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS<br/>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b> |
|--|

**FINDING NUMBER 2006-001**

**Significant Deficiency - 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 places children in different types of care. The Council enters into funding agreements with various agencies to cover the cost of the service provided to the child using the following process:

- The Council first enters into a provider agreement with a vendor to provide services.
- The vendor sends an invoice to the Council for the services provided.
- The Council divides the amount of the invoice per the funding agreement and then creates an invoice to bill the parties to the funding agreement. If a reimbursement amount was received from a party not on the funding agreement, it is applied to the invoice to reduce the amount of each member agency's portion of the bill. Excess amounts of refunds are paid back to the agencies proportionately with the funding agreement.
- Each participating member agency prepares a check made out to the vendor who provided the service and subsequently sends the check back to the Council instead of to the vendor.
- Once the Council receives the payment from the participating agencies they mail the checks to the vendor.

Using this process, the Council does not reconcile the amounts received and expended for each child to determine that the reimbursements are paid back to the funding agencies on a timely basis. Also, the amount of the payment recorded on the Council's financial ledgers does not match the amount of the invoice from the vendor. By having the agencies make payment directly to the parties on the agreements, the Council's receipts and disbursements are understated.

We recommend that the Family and Children First Council issue invoices that are made payable to the Council. The Council should record the receipt of the funds from the agencies and pay the bill from the vendor in the amount that the provider agreement states. The Council should reconcile the amount of reimbursements and the amount that was applied to invoices or paid out should be done in a timely manner to ensure that all reimbursements are distributed to the agencies. Reconciliations will 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.

**Officials' Response**

No response was received by the officials

### **FINDING NUMBER 2006-002**

#### **Significant Deficiency**

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. The Council has named the Clinton County Auditor as its fiscal agent. The Council does not always classify expenditures consistently to the same line items. This lack of consistent expenditure coding could adversely affect management's decisions and could lead to inaccurate financial reporting.

We recommend that the Administrative Agent work with the County Auditor, as the Fiscal Agent of the Council, to follow the guidance as provided in Auditor of State Bulletin 98-007. We also recommend the Council reconcile its internal financial records with the financial information the fiscal agent provides them on a monthly basis, so that differences are identified and corrected.

#### **Officials' Response**

No response was received by the officials.

### **FINDING NUMBER 2006-003**

#### **Significant Deficiency**

A public body must keep full and accurate minutes – the minutes must state sufficient facts and information to permit the public to understand and appreciate the rationale behind the public body's decisions. Additionally, the public body must promptly prepare the minutes, file them and maintain them.

The Council minutes were maintained in a loose leaf binder instead of a permanent bound minute book, minutes were not properly numbered or indexed; and approval of bills were not made a permanent part of the minute records. These weaknesses caused the minute records to be incomplete, and make it difficult to locate pertinent information. In addition, this creates the opportunity for the records to be altered, lost, or misplaced.

As the Council speaks only through its record of proceedings (minutes), we recommend the following to ensure that the minutes properly reflect parliamentary procedures and the actions of the Council.

- A. All actions should be indexed under proper headings to provide easy access to all Council resolutions and ordinances.
- B. Approval of bill payments should be noted in the minutes (with a detailed listing of bills being paid attached).
- C. Minutes should be recorded in a pre-numbered permanent bound minute book.

Implementation of these procedures would aid in ensuring that the minute record would be an accurate reflection of the Council's actions, would assist in locating specific actions of the Council and would help ensure the safekeeping of the minutes.

#### **Officials' Response**

No response was received by the officials.



**Mary Taylor, CPA**  
Auditor of State

**CLINTON COUNTY 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  
NOVEMBER 8, 2007**