



Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

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SOUTH CENTRAL OHIO COMPUTER ASSOCIATION
PIKE COUNTY

REGULAR AUDIT

For the Years Ended June 30, 2011 and June 30, 2010
Fiscal Years Audited Under GAGAS: 2011 & 2010



Dave Yost • Auditor of State

Members of the Board
South Central Ohio Computer Association
P. O. Box 577
Piketon, Ohio 45661

We have reviewed the *Independent Auditor's Report* of the South Central Ohio Computer Association, Pike County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period July 1, 2009 through June 30, 2011. 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

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 South Central Ohio Computer Association is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

December 21, 2011

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SOUTH CENTRAL OHIO COMPUTER ASSOCIATION

Basic Financial Statements

For the Fiscal Years Ended June 30, 2011 and 2010

Table of Contents

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor's Report	1
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Governmental Fund Types – For the Fiscal Year Ended June 30, 2011	3
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Governmental Fund Types – For the Fiscal Year Ended June 30, 2010	4
Notes to the Basic Financial Statements	5
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	12

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Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

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Independent Auditor's Report

Members of the Board
SCOCA
P.O. Box 577
Piketon, Ohio 45661

We have audited the accompanying financial statements of the South Central Ohio Computer Association, Pike County, Ohio, (the Association), as of and for the years ended June 30, 2011 and 2010. These financial statements are the responsibility of the Association's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

As described more fully in Note 2, the Association has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Association's larger (i.e. major) funds separately. While the Association does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The Association has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended June 30, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Association as of June 30, 2011 and 2010, or its changes in financial position for the years then ended.

Members of the Board
South Central Ohio Computer Association
Independent Auditor's Report
Page 2

Also in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the South Central Ohio Computer Association, Pike County, Ohio, as of June 30, 2011 and 2010, and its combined cash receipts and disbursements for the years then ended in conformity with the accounting basis Note 2 describes.

The Association 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 28, 2011, on our consideration of the Association'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.



Balestra, Harr & Scherer, CPAs, Inc.
October 28, 2011

South Central Ohio Computer Association
 Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances
 All Governmental Fund Types
 For the Fiscal Year Ended June 30, 2011

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Receipts:			
Charges for Services	\$ 6,481,580	\$ -	\$ 6,481,580
Intergovernmental	2,602,216	2,275	2,604,491
Interest Earnings	2,797	-	2,797
Other	150	-	150
	<hr/>	<hr/>	<hr/>
Total Receipts	9,086,743	2,275	9,089,018
Disbursements:			
Support Services	2,193,168	-	2,193,168
Employee Fringe Benefits	916,207	-	916,207
Purchased Services	3,837,177	-	3,837,177
Supplies and Materials	775,203	415	775,618
Capital Outlay	442,304	1,860	444,164
Debt Service:			
Principal Retirement	67,740	-	67,740
Interest & Fiscal Charges	11,131	-	11,131
Other	27,478	-	27,478
	<hr/>	<hr/>	<hr/>
Total Disbursements	8,270,408	2,275	8,272,683
Excess of Receipts Over (Under) Disbursements	816,335	-	816,335
Fund Cash Balance, July 1, 2010	<hr/> 530,556	<hr/> 9,000	<hr/> 539,556
Fund Cash Balance, June 30, 2011	<hr/> 1,346,891	<hr/> 9,000	<hr/> 1,355,891
Reserved for Encumbrances	<u>\$ 141,883</u>	<u>\$ -</u>	<u>\$ 141,883</u>

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

South Central Ohio Computer Association
 Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances
 All Governmental Fund Types
 For the Fiscal Year Ended June 30, 2010

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Receipts:			
Charges for Services	\$ 6,072,375	\$ -	\$ 6,072,375
Intergovernmental	1,941,070	2,286	1,943,356
Interest Earnings	3,818	-	3,818
	<hr/>	<hr/>	<hr/>
Total Receipts	8,017,263	2,286	8,019,549
Disbursements:			
Support Services	2,109,532	-	2,109,532
Employee Fringe Benefits	860,070	-	860,070
Purchased Services	3,879,680	-	3,879,680
Supplies and Materials	785,618	-	785,618
Capital Outlay	389,763	2,286	392,049
Debt Service:			
Principal Retirement	141,733	-	141,733
Interest & Fiscal Charges	7,693	-	7,693
Other	30,233	-	30,233
	<hr/>	<hr/>	<hr/>
Total Disbursements	8,204,322	2,286	8,206,608
Excess of Receipts Over (Under) Disbursements	(187,059)	-	(187,059)
Other Financing Sources (Uses)			
Inception of Capital Lease	272,532	-	272,532
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	272,532	-	272,532
	<hr/>	<hr/>	<hr/>
Total Receipts and Other Sources Over (Under) Disbursements & Other Uses	85,473	-	85,473
Fund Cash Balance, July 1, 2009	445,083	9,000	454,083
	<hr/>	<hr/>	<hr/>
Fund Cash Balance, June 30, 2010	530,556	9,000	539,556
	<hr/>	<hr/>	<hr/>
Reserved for Encumbrances	\$ 80,145	\$ -	\$ 80,145
	<hr/>	<hr/>	<hr/>

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

SOUTH CENTRAL OHIO COMPUTER ASSOCIATION

Pike County, Ohio

July 1, 2009 through June 30, 2011

Notes to the Basic Financial Statements

NOTE 1 - DESCRIPTION OF THE ENTITY

The South Central Ohio Computer Association (the Association) is a consortium that has been formed for the purpose of applying modern technology through the use of computers and other electronic equipment to administrative and instrumental functions for member school districts. The Association is organized under section 3313.92 of the Revised Code and is thus required to have a board of education serve as its fiscal agent. The Pike County Joint Vocational School District acts as the fiscal agent for the South Central Ohio Computer Association. Membership in the consortium is limited to the public school districts in Pike, Ross, Scioto, Lawrence, Jackson, Gallia, Brown, Highland, Pickaway, Vinton and Adams Counties. The Association operates under an elected 23 member governing board composed of the Superintendent of the Pike County Joint Vocational School District, a representative on behalf of the fiscal agent, the Treasurer of South Central Ohio Computer Association, one representative from each ESC, and two representatives from Districts from each of the seven counties in the member region. The Association currently has 49 employees.

Management believes the financial statements included in this report represent all of the funds of the Association over which the Board has the ability to exercise direct operating control.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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 a payment is made rather than when a liability is incurred.

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

B. Cash and Investments

To improve cash management, all cash received by the Association is pooled in a central bank account. Monies for all funds are maintained in this account. Individual fund integrity is maintained through Association records.

The Association invested funds in the State Treasury Asset Reserve ("STAR Ohio") during fiscal year 2011. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does not operate in a manner consistent with Rule 2a7 of the investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on June 30, 2011.

Investments are included in fund cash balances.

SOUTH CENTRAL OHIO COMPUTER ASSOCIATION

Pike County, Ohio

July 1, 2009 through June 30, 2011

Notes to the Basic Financial Statements

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting

The Association 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. A description of the Association’s funds follows:

Governmental Fund

General Fund

The General Fund is the general operating fund of the Association. 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

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes. The Association had the following significant special revenue fund: OneNet Ohio

D. Property, Plant and Equipment

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

E. Accumulated Unpaid Vacation, Personal and Sick Leave

Accumulated unpaid vacation, personal leave, and sick leave are not accrued under the cash basis of accounting described in Note 2. At June 30, 2011, management estimates that \$639,311 in sick leave, \$166,960 in vacation leave, and \$8,019 in personal leave has been accumulated by the employees of the Association. At June 30, 2010, management estimates that \$566,990 in sick leave, \$155,586 in vacation leave, and \$5,643 in personal leave has been accumulated by the employees of the Association. All leave will either be absorbed by time off from work, or within certain limitations, be paid to the employees. It is not practical to determine the actuarial value of these benefits as of June 30, 2011 and 2010.

SOUTH CENTRAL OHIO COMPUTER ASSOCIATION

Pike County, Ohio

July 1, 2009 through June 30, 2011

Notes to the Basic Financial Statements

NOTE 3-CASH AND INVESTMENTS

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments are as follows:

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
Demand Deposits	\$ 1,287,871	\$ 480,737
Total Deposits	<u>1,287,871</u>	<u>480,737</u>
STAR Ohio	<u>68,020</u>	<u>58,819</u>
Total Investments	<u>68,020</u>	<u>58,819</u>
Total Deposits and Investments	<u>\$ 1,355,891</u>	<u>\$ 539,556</u>

Deposits:

Deposits are insured by FDIC and pledged collateral held by the bank on behalf of the district.

Investments:

Investments in STAR Ohio are not evidenced by securities that exist in physical or book entry form.

NOTE 4 - RISK MANAGEMENT

The Association maintains commercial insurance for the following risks:

- General Liability & Casualty
- Public Officials Liability
- Vehicle
- Property

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past four fiscal years.

The Association also provides health insurance to full time employees through private carriers.

Workers' compensation benefits are provided through the State Bureau of Workers' Compensation.

SOUTH CENTRAL OHIO COMPUTER ASSOCIATION

Pike County, Ohio

July 1, 2009 through June 30, 2011

Notes to the Basic Financial Statements

NOTE 5 - PENSION PLAN

The Association contributes to the School Employees Retirement System of Ohio (SERS), a cost-sharing multiple employer defined benefit pension plan. SERS provides retirement, disability, and survivor benefits; annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 3309 of the Ohio Revised Code. The School Employees Retirement System issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained on SERS' website, www.ohsers.org, under *Employers/Audit Resources*.

Plan members are required to contribute 10 percent of their annual covered salary and the Association is required to contribute 14 percent of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended, up to statutory maximum amounts, by the SERS' Retirement Board. The Retirement Board acting with the advice of the actuary, allocates the employer contribution rate among four of the funds (Pension Trust Fund, Death Benefit Fund, Medicare B Fund, and Health Care Fund) of the System. For fiscal year ending June 30, 2011, the allocation to pension and death benefits is 11.81 percent. The remaining 2.19 percent of the 14 percent employer contribution rate is allocated to the Health Care and Medicare B Fund. The Association's contributions to SERS for the years ended June 30, 2011, 2010, and 2009 were \$311,838, \$300,927, and \$322,206 respectively, which equaled the required contributions for each year.

NOTE 6 - POSTEMPLOYMENT BENEFITS

In addition to a cost-sharing, multiple-employer defined benefit pension plan, the School Employees Retirement System (SERS) administers two post employment benefit plans.

Medicare Part B Plan

The Medicare B plan reimburses Medicare Part B premiums paid by eligible retirees and beneficiaries as set forth in Ohio Revised Code 3309.69. Qualified benefit recipients who pay Medicare Part B premiums may apply for and receive a monthly reimbursement from SERS. The reimbursement amount is limited by statute to the lesser of the January 1, 1999 Medicare Part B premium or the current premium. The Medicare Part B monthly premium for calendar year 2011 was \$96.40 for most participants, but could be as high as \$369.10 per month depending on their income. SERS' reimbursement to retirees was \$45.50.

The Retirement Board, acting with the advice of the actuary, allocates a portion of the current employer contribution rate to the Medicare B Fund. For fiscal years 2011, 2010, and 2009, the actuarially required allocations were 0.76, 0.76, and 0.75 percent, respectively. For the Association, contributions for the years ended June 30, 2011, 2010, and 2009, were \$16,928, \$16,336, and \$17,261, respectively, which equaled the required contributions for each year.

Health Care Plan

Ohio Revised Code 3309.375 and 3309.69 permit SERS to offer health care benefits to eligible retirees and beneficiaries. SERS' Retirement Board reserves the right to change or discontinue any health plan or program. SERS offers several types of health plans from various vendors, including HMO's, PPO's, Medicare Advantage, and traditional indemnity plans. A prescription drug program is also available to those who elect health coverage. SERS employs two third-party administrators and a pharmacy benefit manager to manage the self-insurance and prescription drug plans, respectively.

SOUTH CENTRAL OHIO COMPUTER ASSOCIATION

Pike County, Ohio

July 1, 2009 through June 30, 2011

Notes to the Basic Financial Statements

NOTE 6 - POSTEMPLOYMENT BENEFITS

The Ohio Revised Code provides the statutory authority to fund SERS' post-employment benefits through employer contributions. Active members do not make contributions to the post-employment benefit plans.

The Health Care Fund was established under, and is administered in accordance with, Internal Revenue Code 105(e). Each year after the allocation for statutorily required benefits, the Retirement Board allocates the remainder of the employer 14 percent contribution to the Health Care Fund. For the year ended June 30, 2011, the health care allocation is 1.43 percent. An additional health care surcharge on employers is collected for employees earning less than an actuarially determined minimum compensation amount, pro-rated according to service credit earned. State law provides that no employer shall pay a health care surcharge greater than 2 percent of that employer's SERS-covered payroll; nor may SERS collect in aggregate more than 1.5 percent of the total statewide SERS-covered payroll for the health care surcharge. For fiscal year 2011, the minimum compensation level was established at \$35,800. The surcharge, added to the unallocated portion of the 14 percent employer contribution rate is the total amount assigned to the Health Care Fund. For the Association, contributions assigned to health care for the years ended June 30, 2011, 2010, and 2009 were \$76,400, \$73,758 and \$95,741, respectively.

The SERS Retirement Board establishes the rules for the premiums paid by the retirees for health care coverage for themselves and their dependents or for their surviving beneficiaries. Premiums vary depending upon the plan selected, qualified years of service, Medicare eligibility, and retirement status.

The financial reports of SERS' Health Care and Medicare B plans are included in its *Comprehensive Annual Financial Report*. The report can be obtained on SERS' website at www.ohsers.org under *Employers/Audit Resources*.

SOUTH CENTRAL OHIO COMPUTER ASSOCIATION
Pike County, Ohio
July 1, 2009 through June 30, 2011
Notes to the Basic Financial Statements

NOTE 7 – DEBT

Debt outstanding at June 30, 2011 and 2010 was as follows:

<u>Governmental Activities:</u>	Principal Outstanding 6/30/2010	Additions	Deductions	Principal Outstanding 6/30/2011	Due within One Year
Capital Lease-Varilease 0%	\$17,194	\$0	\$17,194	\$0	\$0
Capital Lease-US Bancorp 1.3%	233,967	0	50,546	183,421	53,211
<i>Total Governmental Activities</i>	<u>\$251,161</u>	<u>\$0</u>	<u>\$67,740</u>	<u>\$183,421</u>	<u>\$53,211</u>

<u>Governmental Activities:</u>	Principal Outstanding 6/30/2009	Additions	Deductions	Principal Outstanding 6/30/2010	Due within One Year
Capital Lease-Varilease 0%	\$120,362	\$0	\$103,168	\$17,194	\$17,194
Capital Lease-US Bancorp 1.3%	0	272,532	38,565	233,967	50,546
<i>Total Governmental Activities</i>	<u>\$120,362</u>	<u>272,532</u>	<u>\$141,733</u>	<u>\$251,161</u>	<u>\$67,740</u>

NOTE 8- CAPITAL LEASES

The Varilease capital lease was issued for leasing computer storage and networking equipment. The original lease was for \$300,907, with monthly payments of \$8,597.35 for thirty five months beginning July 1, 2007. The capital lease is a direct obligation of the Association for its full faith, credit and resources are pledged and are payable from the Association's general fund.

The US Bancorp capital lease was issued for computer storage and networking equipment. The original lease was for \$272,532, with quarterly payments of \$15,419 for twenty quarters beginning December 31, 2009. The capital lease is a direct obligation of the Association for its full faith, credit and resources are pledged and are payable from the Association's general fund.

SOUTH CENTRAL OHIO COMPUTER ASSOCIATION

Pike County, Ohio

July 1, 2009 through June 30, 2011

Notes to the Basic Financial Statements

NOTE 8- CAPITAL LEASES (Continued)

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of June 30, 2011:

Fiscal Year Ending June 30	Total Payments
2012	\$ 61,676
2013	61,676
2014	61,676
2015	15,419
Total Minimum Lease Payments	<u>200,447</u>
Less Amount Representing Interest	<u>(17,026)</u>
Present Value of Minimum Lease Payments	<u>\$183,421</u>

NOTE 9 – CONTINGENCIES

Grants

The Association received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Association. Management is unable to estimate possible claims from such audits until the audits have been completed. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Association at June 30, 2011.

Litigation

The Association is not party to any legal proceedings.



Balestra, Harr & Scherer, CPAs, Inc.

Accounting, Auditing and Consulting Services for Federal, State and Local Governments

www.bhscpas.com

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Members of the Board
South Central Ohio Computer Association
P.O. Box 577
Piketon, Ohio 45661

We have audited the financial statements of South Central Ohio Computer Association, Pike County, (the Association), as of and for the years ended June 30, 2011 and 2010 and have issued our report thereon dated October 28, 2011, wherein we noted the Association followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Association's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Association's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Association's internal control over financial reporting.

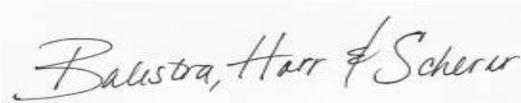
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Association's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Association'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, members of the Board, and others within the Association. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in dark ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.
October 28, 2011

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Dave Yost • Auditor of State

SOUTH CENTRAL OHIO COMPUTER ASSOCIATION

PIKE 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
JANUARY 3, 2012**