

STARK COUNTY FAMILY COUNCIL

STARK COUNTY

Audit Report

For the Years Ended June 30, 2014 and 2013





Dave Yost • Auditor of State

Council Members
Stark County Family Council
2100 38th Street, NW
Canton, Ohio 44709

We have reviewed the *Independent Auditor's Report* of the Stark County Family Council, Stark County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2013 through June 30, 2014. 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 Stark County Family 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

March 20, 2015

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**STARK COUNTY FAMILY COUNCIL
STARK COUNTY
AUDIT REPORT
For the Years Ending June 30, 2014 and 2013**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditors' Report.....	1
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances - All Governmental Fund Types For the Year Ended June 30, 2014.....	3
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances - All Governmental Fund Types For the Year Ended June 30, 2013.....	4
Notes to the Basic Financial Statements.....	5
Independent Auditors' 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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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Stark County Family Council
Stark County
2100 38th St. NW
Canton, Ohio 44709

To the Council Members:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Stark County Family Council, Stark County, (the Council) as of and for the years ended June 30, 2014 and 2013.

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 opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 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 these requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 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

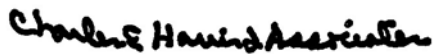
In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council as of June 30, 2014 and 2013, 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 Stark County Family Council, Stark County as of June 30, 2014 and 2013 and its combined 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 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 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.
November 24, 2014

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Cash Receipts:			
Intergovernmental	\$ 101,750	\$ 739,579	\$ 841,329
Total Cash Receipts	<u>101,750</u>	<u>739,579</u>	<u>841,329</u>
 Cash Disbursements:			
Salaries and Benefits	117,399	470,005	587,404
Purchased Services	6,501	292,812	299,313
Supplies and Materials	391	3,073	3,464
Other	241	18,693	18,934
Total Cash Disbursements	<u>124,532</u>	<u>784,583</u>	<u>909,115</u>
 Total Receipts Over/(Under) Disbursements	(22,782)	(45,004)	(67,786)
 Fund Cash Balance - July 1, 2013	<u>88,764</u>	<u>663,663</u>	<u>752,427</u>
 Fund Cash Balance - June 30, 2014			
Restricted	-	618,659	618,659
Unassigned	65,982	-	65,982
Fund Cash Balance - June 30, 2014	<u>\$ 65,982</u>	<u>\$ 618,659</u>	<u>\$ 684,641</u>

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

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Cash Receipts:			
Intergovernmental	\$ 101,750	\$ 939,035	\$ 1,040,785
Other Revenue	642	50	692
Total Cash Receipts	<u>102,392</u>	<u>939,085</u>	<u>1,041,477</u>
Cash Disbursements:			
Salaries and Benefits	88,538	704,446	792,984
Purchased Services	7,938	239,401	247,339
Supplies and Materials	1,215	6,122	7,337
Other	950	67,016	67,966
Total Cash Disbursements	<u>98,641</u>	<u>1,016,985</u>	<u>1,115,626</u>
Total Receipts Over/(Under) Disbursements	3,751	(77,900)	(74,149)
Fund Cash Balance - July 1, 2012	<u>85,013</u>	<u>741,563</u>	<u>826,576</u>
Fund Cash Balance - June 30, 2013			
Restricted	-	663,663	663,663
Unassigned	88,764	-	88,764
Fund Cash Balance - June 30, 2013	<u>\$ 88,764</u>	<u>\$ 663,663</u>	<u>\$ 752,427</u>

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

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY, OHIO**

Notes to the Basic Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

Note 1 - Description of Reporting Entity

The 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 Family and Children First Council consists of the following individuals:

- a. At least three individuals who are not employed by an agency represented on the council and 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 per cent of the council's membership;
- b. The director of the 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 public children services agency;
- f. The superintendent of the county board of developmental disabilities or, if the superintendent serves as superintendent of more than one county board of developmental disabilities, the superintendent's designee;
- 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;
- 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 "Individuals with Disabilities Education Act of 2004"; and
- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A county council's statutory responsibilities include the following:

- a. Referrals to the State cabinet council of those children for whom the county 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

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY, OHIO**

Notes to the Basic Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013
(Continued)

Note 1 - Description of Reporting Entity (continued)

- by the department of health for early intervention services under the "Individuals with Disabilities Education Act of 2004";
- 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;

The Stark County Family Council (the "Council") was officially created on March 15, 1993 by proclamation of the Governor of the State of Ohio.

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

The nucleus of the financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34". The reporting entity is composed of the "primary government". A fundamental characteristic of a primary government is that it is a fiscally independent entity. In evaluating how to define the financial reporting entity, management has considered all potential component units. A component unit is a legally separate entity for which the primary government is financially accountable. The criteria of financial accountability is the ability of the primary government to impose its will upon the potential component unit. These criteria were considered in determining the reporting entity. The Council has no component units that are presented in the financial statements.

Note 2 - Summary of Significant Accounting Policies

A. Basis of Accounting

The Council's financial statements are prepared using the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Council recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

B. Fund Accounting

The Council uses fund accounting to segregate cash and investments that are restricted as to use. The Council classifies its funds into the following types:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund.

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY, OHIO**

Notes to the Basic Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

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

WrapAround Local Fund – This fund receives local monies from various community agencies to perform multi-system service coordination.

Ohio Children's Trust Fund – This fund receives grant monies to provide services aimed at preventing child abuse and neglect.

Family-Centered Services and Supports Fund - This fund receives grant monies focused on maintaining children and youth in their homes and communities by meeting the multi-systemic needs of children receiving service coordination.

Help Me Grow Central Coordination Fund – This fund receives grant monies to provide services to at-risk families and children.

Help Me Grow Early Intervention (Part C) Fund– This fund receives federal grant money for the purpose of providing services to families with young children who have disabilities from birth to 3 years of age.

C. Budgetary Process

A Family and Children First Council established under ORC Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October, 1997, the entity is required to file a budget with the Administrative Agent. This budget includes appropriations, estimated resources and encumbrances.

Appropriations - The Council is required by its fiscal agent to adopt annual appropriations.

Estimated Resources - The Council's estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of July 1.

Encumbrances - The Council reserves (encumbers) appropriations when commitments are made, in accordance with the procedures of its fiscal agent. Encumbrances outstanding at year-end are carried over and are not re-appropriated.

All monies (grants, contracts, fees and other receipts) paid to the Council are deposited by the fiscal agent to the Council's funds which have been created for the purpose of accounting for Council receipts and disbursements.

A summary of the fiscal year ended June 30, 2014 and 2013 budgetary activity appears in Note 4.

D. Cash and Investments

The Council's fiscal agent is the custodian for the Council's cash and investments. The fiscal agent maintains a cash and investment pool used for all of the fiscal agent's funds, including those of the Council. Deposits and investments are made in accordance with Ohio Revised Code.

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY, OHIO**

Notes to the Basic Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

E. Property, Plant and Equipment

The Council records disbursements for acquisitions of property, plant and equipment when paid. These items are not reflected as assets in the accompanying financial statements.

F. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

G. Fiscal and Administrative Agent

The Stark County Educational Service Center, 2100 38th St. NW, Canton, Ohio 44709, serves as the administrative and fiscal agent for the Council.

H. Fiscal Year

The Council's financial statements are prepared based on a fiscal year that commences July 1 and terminates June 30 to conform with the fiscal year of its fiscal agent and major funders.

Note 3 - Equity in Pooled Cash and Investments

Stark County Educational Service Center, the fiscal agent for the Council, maintains a cash and investment pool used by all its funds, including the Council. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of the Council's cash at June 30, 2014 and 2013, respectively, was as follows:

	<u>2014</u>	<u>2013</u>
Deposits with Stark County Educational Service Center	\$684,641	\$752,427

Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

Note 4 - Budgetary Activity

Budgetary activity for the fiscal periods ended June 30, 2014 and 2013 is as follows:

	<u>2014 Budgeted vs. Actual Receipts</u>		Over/(Under)
<u>Fund Type</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Budget</u>
	<u>Receipts</u>	<u>Receipts</u>	<u>Variance</u>
General	\$ 101,750	\$ 101,750	\$ 0
Special Revenue	\$ 772,603	\$ 739,579	\$ (33,024)
Total	\$ 874,353	\$ 841,329	\$ (33,024)

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY, OHIO**

Notes to the Basic Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013
(Continued)

Note 4 - Budgetary Activity (continued)

2014 Budgeted vs. Actual Budgetary Basis Disbursements

<u>Fund Type</u>	<u>Appropriation</u>	<u>Budgetary Disbursements</u>	<u>Over/(Under) Budget Variance</u>
General	\$ 150,815	\$ 124,532	\$ 26,283
Special Revenue	<u>\$ 1,027,656</u>	<u>\$ 784,583</u>	<u>\$ 243,073</u>
Total	<u>\$ 1,178,471</u>	<u>\$ 909,115</u>	<u>\$ 269,356</u>

2013 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Over/(Under) Budget Variance</u>
General	\$ 101,750	\$ 102,392	\$ 642
Special Revenue	<u>\$ 1,056,715</u>	<u>\$ 939,085</u>	<u>\$ (117,630)</u>
Total	<u>\$ 1,158,465</u>	<u>\$1,041,477</u>	<u>\$ (116,988)</u>

2013 Budgeted vs. Actual Budgetary Basis Disbursements

<u>Fund Type</u>	<u>Appropriation</u>	<u>Budgetary Disbursements</u>	<u>Over/(Under) Budget Variance</u>
General	\$ 98,143	\$ 98,641	\$ (498)
Special Revenue	<u>\$ 1,171,263</u>	<u>\$1,016,985</u>	<u>\$ 154,278</u>
Total	<u>\$ 1,269,406</u>	<u>\$1,115,626</u>	<u>\$ 153,780</u>

Note 5 - Defined Benefit Pension Plan

The Council's employees participate in the School Employees Retirement System (SERS). SERS is a cost-sharing, multiple employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare, survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. Members of SERS contributed 10 percent of their gross salaries from July 1, 2012 to June 30, 2014. The Council contributed an amount equaling 14 percent of participants' gross salaries from July 1, 2012 to June 30, 2014. The Council has paid all contributions required through June 30, 2014.

Note 6 - Risk Management

The Council has obtained commercial insurances for the following risks:

<i>General Liability</i> - \$1,000,000 each occurrence; \$2,000,000 aggregate	- Ohio Casualty
<i>Umbrella Liability</i> - \$1,000,000 each occurrence	- Ohio Casualty

Settled claims have not exceeded this commercial coverage in any of the last three years. There has not been a significant reduction in this coverage from the prior year.

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY, OHIO**

Notes to the Basic Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013
(Continued)

Note 6 - Risk Management (continued)

The Council is a member of the Stark County Schools Council of Government which is a shared risk pool for health insurance provided to its member employees. The pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of June 30 (the latest information available):

	<u>2013</u>	<u>2012</u>
Cash and Investments	\$85,404,093	\$86,996,330
Actuarial Liabilities	15,314,000	15,897,000

Note 7 - Contingent Liabilities

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, principally the state and federal governments. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts, if any, grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 8 – 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. The classifications are as follows:

- 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 *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Council, or a Council official delegated that authority by resolution, or by State Statute.

**STARK COUNTY FAMILY COUNCIL
STARK COUNTY, OHIO**

Notes to the Basic Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013
(Continued)

Note 8 – Fund Balance (continued)

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.

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

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

Stark County Family Council
Stark County
2100 38th St. NW
Canton, Ohio 44709

To the Council Members:

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 Stark County Family Council, Stark County, (the Council) as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, and have issued our report thereon dated November 24, 2014, wherein we noted the Council followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our 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.

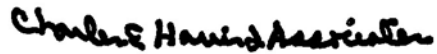
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

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



Charles E. Harris & Associates, Inc.
November 24, 2014

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Dave Yost • Auditor of State

STARK COUNTY FAMILY COUNCIL

STARK 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
APRIL 2, 2015**