

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

SUMMIT COUNTY

Audit Report

For the Year Ended December 31, 2016





Dave Yost • Auditor of State

Executive Council
Summit County Family and Children First Council
1867 Market Street
Akron, Ohio 44322

We have reviewed the *Independent Auditor's Report* of the Summit County Family and Children First Council, Summit County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2016 through December 31, 2016. 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 Summit County Family and Children First Council are responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

July 11, 2017

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**SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL
SUMMIT COUNTY**

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Charles E. Harris & Associates, Inc.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Summit County Family and Children First Council
Summit County
1867 Market Street
Akron, Ohio 44322

To the Executive Council:

Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County Family and Children First Council, Summit County, Ohio (the Council), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the modified cash accounting basis Note 2 describes. This responsibility includes determining that the modified cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County Family and Children First Council, Summit County, Ohio, as of December 31, 2016, and the respective changes in modified cash financial position thereof for the year then ended in accordance with the accounting basis described in Note 2.

Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the accounting basis. The financial statements are prepared on the modified cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.


Other Matters

Other Information

We applied no procedures to Management's Discussion & Analysis as listed in the table of contents. Accordingly, we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2017, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
May 10, 2017

Summit County Family and Children First Council

Management's Discussion and Analysis For the Year Ended December 31, 2016 Unaudited

The discussion and analysis of the Summit County Family and Children First Council's (Council) financial performance provides an overall review of the Council's financial activities for the year ended December 31, 2016, within the limitations of the Council's modified cash basis of accounting. The intent of this discussion and analysis is to look at the Council's financial performance as a whole. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the Council's financial performance.

Financial Highlights

Key financial highlights for the year 2016 are as follows:

- The Council's financial statements reflect a net position of \$204,703 at December 31, 2016.
- The Council's net position decreased \$60,567 from 2015 to 2016 due mainly to the timing of reimbursements.
- The Council received \$1,212,885 in program specific revenues in 2016. These revenues together with general revenues totaling \$4,280 and net position at the beginning of the year totaling \$265,270 were adequate to meet the \$1,277,732 in current year expenses leaving \$204,703 in net position at year end.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Council's modified cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Council as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a modified cash basis of accounting.

The Statement of Net Position – Modified Cash Basis and Statement of Activities – Modified Cash Basis provide information about the activities of the whole Council. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Council as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Council has elected to present its financial statements on a modified cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Council's modified cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Summit County Family and Children First Council

Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Reporting on the Council as a Whole

The Statement of Net Position and the Statement of Activities reflect how the Council did financially during 2016, within the limitations of the modified cash basis of accounting. The Statement of Net Position – Modified Cash Basis presents the cash balances of the governmental activities of the Council at year end. The Statement of Activities – Modified Cash Basis compares disbursements with program receipts for governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the Council's general receipts.

These statements report the Council's cash position and the changes in cash position. Keeping in mind the limitations of the modified cash basis of accounting, you can think of these changes as one way to measure the Council's financial health. Over time, increases or decreases in the Council's cash position is one indicator of whether the Council's financial health is improving or deteriorating. When evaluating the Council's financial condition, you should also consider other nonfinancial factors as well, such as the Council's contract base, the reliance on non-local financial resources for operations and the need for continued growth.

The Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis report information about the Council as a whole and its activities. All of the Council's activities are classified as governmental activities as they do not involve charging for goods or services to recover costs (such as with business type activities) and are funded completely through intergovernmental revenues, including state and federal grants and other shared revenues.

Reporting on the Council's Most Significant Funds

Fund Financial Statements

Fund financial statements provide detailed information about the Council's major funds – not the Council as a whole. The Council establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose.

Governmental Funds - The Council's activities are reported in governmental funds. The governmental fund financial statements provide a detailed short-term view of the Council's governmental operations and the services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Council's programs. The Council's significant governmental funds are presented on the financial statements in separate columns. The information for non-major funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Council's major governmental funds are the General Fund, Ohio Children's Trust Fund, Cluster Fund, ENGAGE Fund, System of Care Fund, and the Home Choice Fund.

Summit County Family and Children First Council

Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

The Council as a Whole

Table 1 provides a summary of the Council's net position for 2016 compared to 2015 on a modified cash basis:

**Table 1
Net Position – Modified Cash Basis**

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 212,771	\$ 297,955
Liabilities		
Fiscal Agent Payable	<u>8,068</u>	<u>32,685</u>
Net Position		
Restricted For:		
Other Purposes	192,541	278,419
Unassigned	<u>(12,162)</u>	<u>(13,149)</u>
Total Net Position	<u>\$ 204,703</u>	<u>\$ 265,270</u>

Table 2 reflects the changes in net position in 2016 and 2015.

	<u>2016</u>	<u>2015</u>
Receipts		
Program Cash Receipts		
Operating Grants and Contributions	\$ 1,212,885	\$ 1,091,405
General Receipts		
Administrative/Intergovernmental	<u>4,280</u>	<u>3,340</u>
Total Receipts	<u>1,217,165</u>	<u>1,094,745</u>
Disbursements		
Public Health Services	<u>1,277,732</u>	<u>1,075,529</u>
Total Disbursements	<u>1,277,732</u>	<u>1,075,529</u>
Increase / (Decrease) in Net Position	(60,567)	19,216
Net Position January 1	<u>265,270</u>	<u>246,054</u>
Net Position December 31	<u>\$ 204,703</u>	<u>\$ 265,270</u>

Summit County Family and Children First Council

Management’s Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Governmental Activities

If you look at the Statement of Activities – Modified Cash Basis, you will see that the first column lists the major services provided by the Council. The next column identifies the costs of providing these services. The column of the Statement entitled Program Revenues identifies the amounts paid by grants that are used to provide services. The Net Receipt column compares the program receipts to the cost of services. This “net” amount represents the cost of the service which is paid by program revenues and general receipts in the form of a State grant provided for the administration of the Council. The general receipts are presented at the bottom of the Statement. A comparison between the total cost of services and the net receipt is presented in Table 3.

**Table 3
Governmental Activities**

	Total Cost of Services 2016	Net Receipts 2016
Public Health Services	<u>\$ 1,277,732</u>	<u>\$ (64,847)</u>

The “net receipts” illustrated in Table 3 is the result of issues related to the timing of reimbursements, the reduction in award amounts, and the discrepancy in fiscal years between the Council and its administrative agent. The “net receipts” totaling \$(64,847) combined with general receipts in the amount of \$4,280 resulted in positive net position at year-end of \$204,703 and a corresponding decrease in net position of \$(60,567).

The Council’s Funds

As discussed previously, the Council uses fund accounting to ensure and demonstrate compliance with finance related and legal requirements. The General Fund is the chief operating fund of the Council. The fund balance of the General Fund increased \$694 to \$20,230 at year-end.

The Ohio Children’s Trust Fund balance decreased by \$79,275 because funding was requested for FY17.

The Cluster Fund balance increased by \$59,371. This increase is attributable to an increase in award coupled with the timing of reimbursements.

The ENGAGE Fund balance decreased by \$5,084 due to the timing of reimbursements.

The System of Care Fund balance increased by \$6,130 due to the timing of reimbursements.

The Home Choice Fund balance decreased by \$34,502 due to the timing of reimbursements.

Contacting the Council’s Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Council’s finances and to reflect the Council’s accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Angela Burgess, Fiscal Officer, Summit County General Health District, 1867 West Market Street, Akron, Ohio 44313.

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

STATEMENT OF NET POSITION-MODIFIED CASH BASIS
DECEMBER 31, 2016

	<u>Governmental Activities</u>
<u>Assets</u>	
Equity in Pooled Cash, Cash Equivalents	\$ 212,771
<u>Liabilities</u>	
Fiscal Agent Payable	8,068
<u>Net Position</u>	
Restricted for:	
Other Purposes	192,541
Unrestricted	12,162
Total Net Position	\$ 204,703

See accompanying notes to the basic financial statements

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

STATEMENT OF ACTIVITIES-MODIFIED CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Cash</u> Disbursements	<u>Program Receipts</u> Operating Grants and Contributions	<u>Net</u> Receipts and Changes in Net Position <u>Governmental</u> Activities
<u>Governmental Activities:</u>			
General Government:			
Public Health Services	\$ 1,277,732	\$ 1,212,885	\$ (64,847)
	<hr/>	<hr/>	
		<u>General Receipts</u>	
		Administrative / Intergovernmental	4,280
			<hr/>
		Total General Receipts	4,280
			<hr/>
		Change in Net Position	(60,567)
			<hr/>
		Net Position Beginning of Year	265,270
			<hr/>
		Net Position End of Year	\$ 204,703
			<hr/>

See accompanying notes to the basic financial statements

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

BALANCE SHEET-MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General Fund	Ohio Children's Trust Fund	Cluster	ENGAGE	System of Care	Home Choice	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>								
Equity in Pooled Cash, Cash Equivalents	\$ 20,230	\$ -	\$ 40,884	\$ 52,516	\$ -	\$ 86,163	\$ 12,978	\$ 212,771
<u>Liabilities</u>								
Fiscal Agent Payable	\$ -	\$ -	\$ -	\$ -	\$ 8,068	\$ -	\$ -	\$ 8,068
<u>Fund Balances</u>								
Restricted	-	-	40,884	52,516	-	86,163	12,978	192,541
Unassigned	20,230	-	-	-	(8,068)	-	-	12,162
<i>Total Fund Balances</i>	20,230	-	40,884	52,516	(8,068)	86,163	12,978	204,703
<i>Total Liabilities and Fund Balances</i>	\$ 20,230	\$ -	\$ 40,884	\$ 52,516	\$ -	\$ 86,163	\$ 12,978	\$ 212,771

See accompanying notes to the basic financial statements

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES-MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund	Ohio Children's Trust Fund	Cluster	ENGAGE	System of Care	Home Choice	Other Governmental Funds	Total Governmental Funds
<u>Receipts</u>								
Intergovernmental	\$ 8,500	\$ 72,233	\$680,075	\$ -	\$ 130,556	\$300,146	\$ 21,375	\$ 1,212,885
Other	4,280	-	-	-	-	-	-	4,280
<i>Total Receipts</i>	12,780	72,233	680,075	-	130,556	300,146	21,375	1,217,165
<u>Disbursements</u>								
Public health services	12,086	151,508	620,704	5,084	124,426	334,648	29,276	1,277,732
Net Change in Fund Balance	694	(79,275)	59,371	(5,084)	6,130	(34,502)	(7,901)	(60,567)
Fund Balance Beginning of Year	19,536	79,275	(18,487)	57,600	(14,198)	120,665	20,879	265,270
Fund Balance End of Year	\$ 20,230	\$ -	\$ 40,884	\$ 52,516	\$ (8,068)	\$ 86,163	\$ 12,978	\$ 204,703

See accompanying notes to the basic financial statements

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016

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 executive council consists of the following individuals:

- a. 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;
- b. The health commissioner of the board of health of each city or general health district in the county, or their designees;
- c. The director of the county department of job and family services;
- d. The executive director of the county agency responsible for the administration of children services pursuant to Ohio revised Code Section 5153.15;
- e. The superintendent of the county board of developmental disabilities;
- f. The county's juvenile court judge senior in service;
- 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 county 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 largest city in the county;
- j. The chair of the board of county council, 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 Ohio Revised Code Section 3301.31;
- 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";
- n. A representative of a local nonprofit entity that funds, advocates or provides services to children and families; and
- o. At least three individuals representing the interests of the families of the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership.

In addition, 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's statutory responsibilities include the following:

- a. Refer to the State cabinet council those children for whom the council cannot provide adequate services;
- b. Make periodic reports to the State 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;

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 1 – Description of Reporting Entity (Continued)

- p. Participate in development of a county-wide, comprehensive, coordinated, multidisciplinary, 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 the early intervention services under the “Individuals With Disabilities Education Act of 2004”;
- d. Maintain an accountability system to monitor the council’s progress in achieving its purposes; and
- e. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Summit County Family and Children First Council (Council) also participates with a standing committee referred to as the Cluster for Youth (SCY). The Council cooperates with other state and local agencies for the common purpose to provide youth serving agencies in Summit County with the capacity to jointly resolve problems associated with the delivery of services to youth who exhibit more than one emotional, physical, or developmental difficulty and thus require the services of more than one system.

The SCY executive committee consists of the Chief Executive Officers of the funding agencies which are Summit County Children Services Board, Summit County Juvenile Court, County of Summit Board of Developmental Disabilities, and County of Summit Alcohol, Drug Addiction and Mental Health Services. Each member has one vote and a consensus is to be sought on all issues. The funding agencies retain responsibility of the cluster fund with oversight by the Family and Children First Executive Council.

On an annual basis, each of the four funding agencies signs an agreement with the Council to pay an amount to fund the Special Revenue Cluster Fund. In addition, each funding agency agrees to pay other costs as approved by the SCY Executive Council on a child-by-child basis. The child cost agreements are signed by the head of the respective agency and the Director of the Council.

A reporting entity is comprised of a primary government, component unit and other organizations that are included to ensure the financial statements are not misleading. The primary government of the Council consists of funds that are not legally separate from the Council. For the Summit County Family and Children First Council, this includes the General Fund, Ohio Children’s Trust Fund, Cluster Fund, System of Care Fund, Engage Fund, FCFC Local Fund and other non-major funds that are directly operated by the Council.

Component units are legally separate organizations for which the Council is financially accountable. The Council is financially accountable for an organization if the Council appoints a voting majority of the component unit’s board and 1) the Council is able to significantly influence programs or services performed or provided by the organization; or 2) the Council is legally entitled to or can otherwise access the organizations resources; the Council is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Council is obligated for the debt of the organization. The Council has no component units.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 - Summary of Significant Accounting Policies

As discussed further in Note 2.C, these financial statements are presented on a modified cash basis of accounting. This modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the modified cash basis of accounting. Following are the more significant of the Council's accounting policies.

A. Basis of Presentation

The Council's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Council as a whole. These statements include the financial activities of the primary government. These statements usually distinguish between those activities of the Council that are governmental in nature and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Council has no business-type activities.

The statement of net position presents the cash balance of the governmental activities of the Council at year end. The statement of activities compares disbursements and program receipts for each program or function of the Council's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Council is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational requirements of a particular program.

Receipts which are not classified as program receipts are presented as general receipts of the Council, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a modified cash basis or draws from the general receipts of the Council.

Fund Financial Statements

During the year, the Council segregates transactions related to certain Council functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

statements are designed to present financial information of the Council at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

B. Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. All of the Council's funds are considered governmental.

Governmental Funds

Governmental funds are those through which all of the governmental functions of the Council are financed. The following are the Council's major governmental fund types:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

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 major Special Revenue Funds:

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

Cluster Fund – This fund receives local monies from members of the Cluster for the purpose of providing coordinated services and financial support in addressing the clinical needs of troubled youth.

ENGAGE Fund – This fund receives grant monies to provide high-fidelity, wraparound services to multi-system needs youth.

System of Care Fund - This fund receives grant monies to increase access to behavioral health services for the multiple needs of children and youth.

Home Choice Fund – This fund receives federal monies to assist individuals to transition from institutional to home settings.

C. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

Nonspendable: The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted: Fund balance is reported as 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. Enabling legislation authorizes the Council to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the Council can be compelled by an external party – such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed: The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of the Council. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned: Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not 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. The Council may also assign fund balances as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget in the General Fund.

Unassigned: Unassigned fund balance is the residual classification for the general fund and includes amounts not contained 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.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

The Council's financial statements are prepared using the modified cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Council's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Council are described in the appropriate section in this note.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

E. Budgetary Process

The Council is required by Ohio Revised Code to file an annual budget with its administrative agent, the Summit County Fiscal Officer, and the County of Summit Council. The Council estimates receipts and disbursements for the year and submits these estimates to each of the required parties as well as any changes made to these estimates during the year. Ohio Revised Code does not require the Council to adopt itemized budgets for governmental activities thus no budgetary statements are presented as part of the basic financial statements.

All monies (grants, contracts, fees and other receipts) paid to the Council are deposited by the County Fiscal Officer to the Agency Funds of the Summit County Treasury which have been created for the purpose of accounting for Council receipts and disbursements.

F. Cash and Investments

The Summit County Fiscal Officer is the custodian for the Council's cash and investments. The County's cash and investment pool holds the Council's cash and investments, which are reported at the County Fiscal Officer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the County by contacting Dennis Menendez, Deputy Director of Finance, County of Summit, 175 South Main Street, 44308-1306, (330) 643-2872.

G. Restricted Assets

Assets are reported as restricted when limitations imposed on their use change the nature or normal understanding of their use. Such constraints are either externally imposed by creditors, contributors, grantors or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. The Council had no restricted assets at year-end.

H. Inventory and Prepaid Items

The Council reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

I. Capital Assets

Capital and infrastructure assets utilized by the Council are considered property of the Summit County Health District, Ohio Department of Health or other grantors and are therefore not reported as capital assets of the Council.

J. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Council's modified cash basis of accounting.

K. Employer Contributions to Cost-Sharing Pension Plans

The Council recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 5 and 6, the employer contributions include portions for pension benefits and for postretirement health care benefits.

L. Long-Term Obligations

The Council's modified cash basis financial statements do not report liabilities for long-term obligations.

M. Net Position

Net Position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include resources restricted for federal, state and local grants.

The Council applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

N. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular cash disbursements to the funds that initially paid for them are not presented in the financial statements.

O. Fiscal and Administrative Agent

The Summit County Health District serves as both the fiscal and administrative agent for the Council.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 - Summary of Significant Accounting Policies (continued)

P. Fiscal Year

The Council’s financial statements are prepared based on a fiscal year that commences January 1 and terminates December 31 to conform to the fiscal year of its administrative agent.

Note 3 –Fiscal Agent Payable

State and federal grants maintained by the Council are on a fiscal year that commences July 1 and ends June 30, while the Council’s financial statements reflect a December 31 year end. As a result, the Council’s financial statements may reflect a negative fund balance due to the timing of reimbursement of state and federal grants. All negative balances are covered by the Summit County Fiscal Officer until revenues are received and are presented as Fiscal Agent Payable.

Note 4 - Risk Management

The Council is exposed to various risks of property and casualty losses, and injuries to employees.

The Council insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

The Council belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members’ deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2015, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP’s primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP’s financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2015 and 2014 (the latest information available):

	<u>2015</u>	<u>2014</u>
Assets	\$38,307,677	\$35,402,177
Liabilities	<u>(12,759,127)</u>	<u>(12,363,257)</u>
Net Position	<u>\$25,548,550</u>	<u>\$23,038,920</u>

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 4 - Risk Management (continued)

At December 31, 2015 and 2014, respectively, the liabilities above include approximately \$11.5 million and \$11.2 million of estimated incurred claims payable. The assets above also include approximately \$11.0 million and \$10.8 million of unpaid claims to be billed to approximately 499 and 488 member governments in the future, as of December 31, 2015 and 2014, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2016, the Council's share of these unpaid claims collectible in future years is approximately \$50,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2015</u>	<u>2016</u>
\$74,917	\$79,417

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Note 5 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Council employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. Council employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 5 - Defined Benefit Pension Plans (continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 5 - Defined Benefit Pension Plans (continued)

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>
2016 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee	10.0 %
 2016 Actual Contribution Rates	
Employer:	
Pension	12.0 %
Post-employment Health Care Benefits	<u>2.0</u>
Total Employer	<u><u>14.0 %</u></u>
 Employee	 <u><u>10.0 %</u></u>

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Council's contractually required contribution was \$22,929 for year 2016.

Note 6 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 6 - Postemployment Benefits (continued)

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contributions rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension and Combined plans was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMA for participants in the Member-Directed Plan for 2016 was 4.0%.

Summit County Family and Children First Council

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 6 - Postemployment Benefits (continued)

Substantially all of the Council’s contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$3,276, \$3,318 and \$4,900, respectively. The full amount has been contributed for all three years.

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 grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 8 –Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

<u>Fund Balances</u>	<u>General</u>	<u>Cluster</u>	<u>Engage</u>	<u>System of Care</u>	<u>Home Choice</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<u>Restricted:</u>							
Public Health Services	\$0	\$40,884	\$52,516	\$ 0	\$86,163	\$12,978	\$192,541
<i>Total Restricted</i>	<u>0</u>	<u>40,884</u>	<u>52,516</u>	<u>0</u>	<u>86,163</u>	<u>0</u>	<u>192,541</u>
Unassigned	20,230	0	0	(8,068)	0	0	12,162
Total Fund Balances	<u>\$20,230</u>	<u>\$40,884</u>	<u>\$52,516</u>	<u>\$(8,068)</u>	<u>\$86,163</u>	<u>\$12,978</u>	<u>\$204,703</u>

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

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

Summit County Family and Children First Council
Summit County
1867 Market Street
Akron, Ohio 44322

To the Executive Council:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Summit County Family and Children First Council, Summit County, (the Council) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated May 10, 2017, wherein we noted the Council uses a special purpose framework other than generally accepted accounting principles.

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 opinion 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.

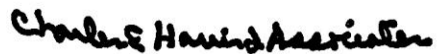
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies 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.
May 10, 2017



Dave Yost • Auditor of State

SUMMIT COUNTY FAMILY AND CHILDREN FIRST COUNCIL

SUMMIT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 25, 2017**