



**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY  
REGULAR AUDIT  
FOR THE YEARS ENDED DECEMBER 31, 2020 - 2019**

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Members of the Council  
Ashtabula County Family and Children First Council  
P.O. Box 1175  
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We have reviewed the *Independent Auditor's Report* of the Ashtabula County Family and Children First Council, Ashtabula County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2019 through December 31, 2020. 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 Ashtabula County Family and Children First Council is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

November 16, 2021

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**ASHTABULA COUNTY FAMILY & CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

September 28, 2021

Ashtabula County Family and Children First Council  
Ashtabula County  
3914 C Court  
Ashtabula, Ohio 44004

To the Members of the Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2020 and for each governmental, and fiduciary fund type as of and for the year ended December 31, 2019, and related notes of the **Ashtabula County Family and Children First Council**, Ashtabula County, (the Council).

### ***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 of 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 fair 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 such 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 opinions.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations  
Members: American Institute of Certified Public Accountants  
• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

***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 (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Council does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***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 December 31, 2020 and 2019, 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 cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2020 and 2019, and the related notes of the Ashtabula County Family and Children First Council, Ashtabula County 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.

***Emphasis of Matter***

As discussed in Notes 10 for 2020 and 9 for 2019 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Council. As discussed in Note 11 to the 2020 financial statements, the Council made several changes to its reporting model. We did not modify our opinions regarding these matters..

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2021, 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.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio



**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts</b>			
Intergovernmental Local	\$ 51,159	\$ 37,053	\$ 88,212
Intergovernmental State	27,568	54,761	82,329
Intergovernmental Federal	-	20,512	20,512
Refunds and Reimbursements	340	-	340
	<hr/>	<hr/>	<hr/>
<i>Total Cash Receipts</i>	79,067	112,326	191,393
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements</b>			
Salaries and Benefits	52,001	32,680	84,681
Contractual Services	1,323	63,646	64,969
Travel Reimbursements	1,352	-	1,352
Supplies and Materials	367	-	367
Utilities and Rentals	340	-	340
	<hr/>	<hr/>	<hr/>
<i>Total Cash Disbursements</i>	55,383	96,326	151,709
	<hr/>	<hr/>	<hr/>
<i>Net Change in Fund Cash Balances</i>	23,684	16,000	39,684
	<hr/>	<hr/>	<hr/>
<i>Fund Cash Balances, January 1</i>	46,374	6,217	52,591
	<hr/>	<hr/>	<hr/>
<i>Fund Cash Balances, December 31</i>	<u>\$ 70,058</u>	<u>\$ 22,217</u>	<u>\$ 92,275</u>

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

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Fiduciary Fund Types</b>
	<b>Private Purpose Trust</b>
<b>Additions</b>	
Amounts Received as Fiscal Agent	\$ 2,777
<i>Total Additions</i>	2,777
<b>Deductions</b>	
Distributions as Fiscal Agent	1,002
<i>Total Deductions</i>	1,002
<i>Net Change in Fund Balances</i>	1,775
<i>Fund Cash Balances, January 1</i>	18,972
<b>Fund Cash Balances, December 31</b>	<b>\$ 20,747</b>

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

**AHSTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTBULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 1 – REPORTING ENTITY**

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
2. 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;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or 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;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency of the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. 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;
7. 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 Ohio Department of Education, which shall notify each County of its determination at least biennially;
8. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting if the superintendents of those districts;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of county Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in the Ohio Revised Code Section 3301.32;
13. 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

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

**NOTE 1 – REPORTING ENTITY (CONTINUED)**

14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

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.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. 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;
3. 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 by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
4. Maintenance of an accountability system to monitor the County Council's progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

To assist in fulfilling the Council's statutory responsibilities, the following committees have established through its By-Laws:

1. **Early Childhood Coordinating** functions as a collaborative, information sharing forum focus on the coordination of service delivery for children ages birth to five years of age, a resource for Council on trends, gaps in service and other salient early childhood issues, and as a support mechanism for any entity contracting with Council for early childhood programming by enhancing impact through feedback and collaboration.
2. **Finance** reviews matters related to the financial well-being of Council; recommends financial actions; reviews financial procedures; presents annual budgets, with estimated revenues and expenditures; monitors revenues and expenditures on regular basis; reports Audit results to Council. At least one Council member serving on the Program Committee must simultaneously serve on the Finance Committee to facilitate program oversight and monitoring activities. A representative of Council's Administrative/Fiscal Agent must be appointed to this Committee.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

**NOTE 1 – REPORTING ENTITY (CONTINUED)**

3. **Membership** develops procedures for and recommendations regarding member roles and responsibilities; facilitates nomination of Council officers and appointment of Chairpersons to Standing Committees; reviews applications for membership and makes recommendations based on composition of Council, Planning Collaborative and Standing Committees.
4. **Program** reviews all Requests for Proposals published and submitted by the Council; makes recommendations to Council and provides oversight and monitoring for in-house and contracted programs and services, including Service Coordination and administration of the Laura H. Miller Trust Fund.
5. **Public Information** provides cross training activities based on community needs; coordinates public awareness activities.

The Council has also established a Planning Collaborative, consisting of representatives from mandated member organizations as well as non-member community stakeholder, responsible for identification of service gaps and recommendations to Council regarding strategic planning and development of Council initiatives.

The Council participates in a public entity risk pool and is associated with the Ashtabula County Children Services Board and Ashtabula County Commissioners. Note 5 to the financial statements provide additional information for these entities. The Council's management believe these financial statements present all activities for which the Council is financially accountable.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

The Council's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis), and a combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all fiduciary fund types which are organized on a fund type basis.

***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. The Council classifies its funds into the following types:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported 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 account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Council had the following significant Special Revenue Funds

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

***Strong Families Safe Communities Fund*** This fund receives monies that are restricted or committed to funding Council staff to organize supports and services for youth with multi-systemic needs, and administration of the grant activities.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Services Fund** This fund receives state or local grant monies specified for particular, temporary services provided to children and youth in the community.

**Fiduciary Fund – Private Purpose Trust** This fund accounts for resources restricted by a legally binding Trust Agreement. The Council has one Private Purpose Trust, the Laura H. Miller Trust Fund, which is to be used at the discretion of Council in accordance with the parameters set forth in the Trust Agreement

**Administrative/Fiscal Agent**

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Council Selected the Ashtabula County Children Services Board. The Council authorizes the Ashtabula County Children Services Board, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Ashtabula County Children Services Board agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

**Basis of Accounting**

These financial statements follow 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). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**Budgetary Process**

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Ashtabula County Auditor as required by Ohio law.

A summary of 2020 budgetary activity appears in Note 3.

**Deposits and Investments**

The Council designated the Ashtabula County Children Services Board as the fiscal agent for all funds received in the name of the Council. Deposits of monies are made with the Ashtabula County Treasurer and fund expenditures and balances are reported through the Ashtabula County Auditor. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent's carrying amount.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Capital Assets***

The Council records cash disbursements for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

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

***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:

***Nonspendable*** The Council classifies assets as nonspendable when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Council.

***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.

***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.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

***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 only used to report a deficit fund 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

**NOTE 3 – BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2020, follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 74,488	\$ 79,067	\$ 4,579
Special Revenue	104,546	112,326	7,780
Private Purpose Trust	4,500	2,777	(1,723)
Total	<u>\$ 183,534</u>	<u>\$ 194,170</u>	<u>\$ 10,636</u>

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 65,480	\$ 55,383	\$ 10,097
Special Revenue	121,622	96,326	25,296
Private Purpose Trust	4,500	1,002	3,498
Total	<u>\$ 191,602</u>	<u>\$ 152,711</u>	<u>\$ 38,891</u>

**NOTE 4 – DEPOSITS AND INVESTMENTS**

The Ashtabula County Children Services Board, as fiscal agent for the Council, maintains a cash and investments pool used by all of Ashtabula County funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments and Ashtabula County Treasurer is responsible for compliance. The carrying amount of deposits and investments at December 31 was as follows:

	2020
Demand deposits	<u>\$ 113,022</u>
Total deposits	<u>\$ 113,022</u>

This fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

**NOTE 5 – RISK MANAGEMENT**

**Commercial Insurance**

The Council has obtained commercial insurance through the Ashtabula County Commissioners with the County Risk Sharing Authority (CORSA) for the following risks:

- Comprehensive property and general liability;
- Errors and omissions.

Settled claims have not exceeded this commercial coverage in any of the last three years.

There has not been a significant change in coverage from the prior year.



**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

**NOTE 5 – RISK MANAGEMENT (CONTINUED)**

**Risk Pool Membership**

The Council, through the Ashtabula County Children Services Board, and Ashtabula County Commissioners participates in the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) which is a shared risk pool to provide hospital/medical and prescription benefits for employees.

**NOTE 6 – DEFINED BENEFIT PENSION PLANS**

The Council Coordinator belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2020, OPERS members contributed 10 percent of their gross salaries and the Council contributed an amount equaling 14 percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2020.

**NOTE 7 – POSTEMPLOYMENT BENEFITS**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, to qualifying benefit recipients. OPERS contributes 0 percent of the employer contribution to fund these benefits.

**NOTE 8 – CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, principally the federal government. The grantor 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 9- FUND BALANCES**

Included in fund balance are amounts the Council cannot spend, including the balance of unclaimed monies, which cannot be spent for five years. The Council did not hold any unclaimed monies. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the council did not hold any outstanding encumbrances.

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020  
(Continued)**

**NOTE 10 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The Council's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**NOTE 11 – CHANGE IN ACCOUNTING PRINCIPLE**

For 2020, the Council has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate combined statement of additions, deductions, and changes in fund balances (regulatory cash basis) – all fiduciary fund types, and removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) all governmental fund types.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts</b>			
Intergovernmental Local	\$ 41,092	\$ -	\$ 41,092
Intergovernmental State	15,750	11,771	27,521
Intergovernmental Federal	-	13,353	13,353
Fees	270	-	270
Refunds and Reimbursements	240	-	240
<i>Total Cash Receipts</i>	<u>57,352</u>	<u>25,124</u>	<u>82,236</u>
<b>Cash Disbursements</b>			
Salaries and Benefits	47,753	-	47,753
Contractual Services	5,014	27,347	32,361
Travel Reimbursements	2,353	-	2,353
Supplies and Materials	216	-	216
Utilities and Rentals	240	-	240
<i>Total Cash Disbursements</i>	<u>55,576</u>	<u>27,347</u>	<u>82,923</u>
<i>Net Change in Fund Cash Balances</i>	<u>1,776</u>	<u>(2,223)</u>	<u>(687)</u>
<i>Fund Cash Balances, January 1</i>	<u>44,598</u>	<u>8,440</u>	<u>53,038</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	-	6,217	6,217
Assigned	3,640	-	3,640
Unassigned	42,734	-	42,734
			-
<i>Fund Cash Balances, December 31</i>	<u>\$ 46,374</u>	<u>\$ 6,217</u>	<u>\$ 52,591</u>

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

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>Fiduciary Fund Types</b>
	<b>Private Purpose Trust</b>
<b>Operating Cash Receipts</b>	
Miscellaneous	\$ 2,719
<i>Total Operating Cash Receipts</i>	2,719
<b>Operating Cash Disbursements</b>	
Contractual Services	1,241
<i>Total Operating Cash Disbursements</i>	1,241
<i>Operating Income (Loss)</i>	1,478
<i>Fund Cash Balances, January 1</i>	17,494
<i>Fund Cash Balances, December 31</i>	\$ 18,972

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

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**NOTE 1 – REPORTING ENTITY**

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty per cent of the Council's membership;
2. 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;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or 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;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency or the county agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. 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;
7. 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 Ohio Department of Education, which shall notify each County of its determination at least biennially;
8. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting if the superintendents of those districts;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of County Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in the Ohio Revised Code Section 3301.32;
13. 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

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

**NOTE 1 – REPORTING ENTITY (CONTINUED)**

14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

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.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. 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;
3. 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 by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
4. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system

To assist in fulfilling the Council’s statutory responsibilities, the following committees have established through its By-Laws:

1. **Early Childhood Coordinating** functions as a collaborative, information sharing forum focus on the coordination of service delivery for children ages birth to five years of age, a resource for Council on trends, gaps in service and other salient early childhood issues, and as a support mechanism for any entity contracting with Council for early childhood programming by enhancing impact through feedback and collaboration.
2. **Finance** reviews matters related to the financial well-being of Council; recommends financial actions; reviews financial procedures; presents annual budgets, with estimated revenues and expenditures; monitors revenues and expenditures on regular basis; reports Audit results to Council. At least one Council member serving on the Program Committee must simultaneously serve on the Finance Committee to facilitate program oversight and monitoring activities. A representative of Council’s Administrative/Fiscal Agent must be appointed to this Committee.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

NOTE 1 – REPORTING ENTITY (CONTINUED)

3. **Membership** develops procedures for and recommendations regarding member roles and responsibilities; facilitates nomination of Council officers and appointment of Chairpersons to Standing Committees; reviews applications for membership and makes recommendations based on composition of Council, Planning Collaborative and Standing Committees.
4. **Program** reviews all Requests for Proposals published and submitted by the Council; makes recommendations to Council and provides oversight and monitoring for in-house and contracted programs and services, including Service Coordination and administration of the Laura H. Miller Trust Fund.
5. **Public Information** provides cross training activities based on community needs; coordinates public awareness activities.

The Council has also established a Planning Collaborative, consisting of representatives from mandated member organizations as well as non-member community stakeholder, responsible for identification of service gaps and recommendations to Council regarding strategic planning and development of Council initiatives.

The Council participates in a public entity risk pool and is associated with the Ashtabula County Children Services Board and Ashtabula County Commissioners. Note 5 to the financial statements provide additional information for these entities. The Council's management believe these financial statements present all activities for which the Council is financially accountable.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

The Council's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis), and a combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all fiduciary fund types which are organized on a fund type basis.

***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. The funds of the Council are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported 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 account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Council had the following significant Special Revenue Funds

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

***Other Services Fund*** This fund receives state or local grant monies specified for particular, temporary services provided to children and youth in the community.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Fiduciary Fund – Private Purpose Trust*** This fund accounts for resources restricted by a legally binding Trust Agreement. The Council has one Private Purpose Trust, the Laura H. Miller Trust Fund, which is to be used at the discretion of Council in accordance with the parameters set forth in the Trust Agreement

***Administrative/Fiscal Agent***

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Council Selected the Ashtabula County Children Services Board. The Council authorizes the Ashtabula County Children Services Board, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Ashtabula County Children Services Board agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

***Basis of Accounting***

These financial statements follow 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). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

***Budgetary Process***

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Ashtabula County Auditor as required by Ohio law.

A summary of 2019 budgetary activity appears in Note 3.

***Deposits and Investments***

The Council designated the Ashtabula County Children Services Board as the fiscal agent for all funds received in the name of the Council. Deposits of monies are made with the Ashtabula County Treasurer and fund expenditures and balances are reported through the [Ashtabula County Auditor. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent's carrying amount.

***Capital Assets***

The Council records cash disbursements for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.



**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***Accumulated Leave***

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

***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:

***Nonspendable*** The Council classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.

***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.

***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.

***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, which includes giving the administrative/fiscal agent the authority to constrain monies for intended purposes.

***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 only used to report a deficit fund 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.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

**NOTE 3 – BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2019, follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 57,250	\$ 57,352	\$ 102
Special Revenue	40,861	25,124	(15,737)
Private Purpose Trust	4,500	2,719	(1,781)
Total	\$ 102,611	\$ 85,195	\$ (17,416)

  

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 59,187	\$ 55,576	\$ 3,611
Special Revenue	49,557	27,347	22,210
Private Purpose Trust	4,500	1,241	3,259
Total	\$ 113,244	\$ 84,164	\$ 29,080

**NOTE 4 – DEPOSITS**

The Ashtabula County Children Services Board, as fiscal agent for the Council, maintains a cash and investments pool used by all of Ashtabula County funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments and Ashtabula County Treasurer is responsible for compliance. The carrying amount of deposits and investments at December 31 was as follows:

	2019
Demand deposits	\$ 71,563
Total deposits	\$ 71,563

This fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

**NOTE 5 – RISK MANAGEMENT**

***Commercial Insurance***

The Council has obtained commercial insurance through the Ashtabula County Commissioners with the County Risk Sharing Authority (CORSA) for the following risks:

- Comprehensive property and general liability;
- Errors and omissions.

Settled claims have not exceeded this commercial coverage in any of the last three years.

There has not been a significant change in coverage from the prior year.

**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(Continued)**

**NOTE 5 – RISK MANAGEMENT (CONTINUED)**

***Risk Pool Membership***

The Council, through the Ashtabula County Children Services Board, and Ashtabula County Commissioners participates in the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) which is a shared risk pool to provide hospital/medical and prescription benefits for employees.

**NOTE 6 – DEFINED BENEFIT PENSION PLANS**

The Council Coordinator belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2019, OPERS members contributed 10 percent of their gross salaries and the Council contributed an amount equaling 14 percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2019.

**NOTE 7 – POSTEMPLOYMENT BENEFITS**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, to qualifying benefit recipients. OPERS contributes 0 percent of the employer contribution to fund these benefits.

**NOTE 8 – CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Council are subject to audit and adjustment by the grantor, principally the federal government. The grantor 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 9 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The Council's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

September 28, 2021

Ashtabula County Family and Children First Council  
Ashtabula County  
3914 C Court  
Ashtabula, Ohio 44004

To the 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 financial statements of the cash balances, receipts, and disbursements by fund type of the **Ashtabula County Family and Children First Council**, Ashtabula County, (the Council) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements and have issued our report thereon dated September 28, 2021, 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 and the financial impact of COVID-19 and the ensuing emergency measures and the financial impact of changes to the reporting model.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Council's internal control over financial reporting (internal control) as a basis for designing 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.

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***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 financial statements. 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.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

# OHIO AUDITOR OF STATE KEITH FABER



**ASHTABULA COUNTY FAMILY AND CHILDREN FIRST COUNCIL**

**ASHTABULA COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 11/30/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)