



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

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



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

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**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Summit County Family and Children First Council  
Summit County  
1100 Graham Road Circle  
Stow, Ohio 44224

To the Executive Council:

We have audited the accompanying financial statements of Summit County Family and Children First Council, Summit County, (the Council) as of and for the year ended December 31, 2001. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed in Note 1, the Council prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Council as of December 31, 2001, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2002 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements of the Council taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, the Executive Council, federal awarding agencies and pass-through entities and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

June 14, 2002

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental Receipts	\$44,200	\$1,897,669	\$1,941,869
Earnings on Investments		2,250	2,250
Miscellaneous	4,760		4,760
	<u>48,960</u>	<u>1,899,919</u>	<u>1,948,879</u>
Total Cash Receipts			
<b>Cash Disbursements:</b>			
Salaries	2,655	91,115	93,770
Benefits	890	23,399	24,289
Travel	337	1,368	1,705
Contracted Services	29,195	2,117,850	2,147,045
Supplies	1,778	3,961	5,739
Other Expenses		16,061	16,061
Equipment	7,788		7,788
	<u>42,643</u>	<u>2,253,754</u>	<u>2,296,397</u>
Total Cash Disbursements			
Excess of Cash Receipts Over/(Under) Cash Disbursements	6,317	(353,835)	(347,518)
Fund Cash Balances, January 1	<u>13,109</u>	<u>(236,750)</u>	<u>(223,641)</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$19,426</u></b>	<b><u>(\$590,585)</u></b>	<b><u>(\$571,159)</u></b>

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

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Ohio Revised Code Section 121.37, created the Ohio Family and Children First Cabinet Council and permitted counties to establish county family and children first councils. Statutory membership of a county family and children first 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 human 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 mental retardation and 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 "Education of the Handicapped Act Amendments of 1986"; and
- n. At least three individuals representing the interests of families in the county. Where possible, the number of members representing families shall be equal to twenty per cent 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 council'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  
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

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

**A. Description of the Entity (Continued)**

- d. Participate in the development of a countywide, comprehensive, coordinated, multi-disciplinary, inter-agency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the department of health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
- e. Maintain an accountability system to monitor the council's progress in achieving its purposes; and
- f. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

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

**C. Fund Accounting**

The Council maintains its accounting records in accordance with the principles of fund accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions are reflected in a self-balancing group of accounts.

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Fund**

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

*Ohio Early Start Fund* - This fund receives grant monies to provide services to families and children.

*Early Start Temporary Assistance for Needy Families Fund* - This fund receives grant monies to provide services to children ages 0 – 3 years old.

*Ohio Wellness Block Grant Fund* - This fund receives grant monies for services to relating to teen pregnancy prevention and parenting classes.

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

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

**D. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually. The Council must file the budget with its administrative agent, the County Auditor, and the Board of County Commissioners.

**E. Fiscal and Administrative Agent**

The Summit County Children Services Board (CSB) serves as the fiscal agent for the Council, and the Council had no administrative agent through June 30, 2001. As of July 1, 2001, the Summit County Health Department acted as both the fiscal and administrative agent for the Council.

**F. Property, Plant and Equipment**

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

**G. Fiscal Year**

The Family and Children First Council's fiscal year commences on January 1 and terminates on December 31 of each calendar year.

**H. Contracted Services**

The Grant Coordinator and Grant Coordinator's secretary are paid employees of Summit County. The funds used to pay the salaries of the Grant Coordinator and Grant Coordinator's secretary are derived from a state administrative grant and Summit County Cluster funds.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Summit County Auditor maintains a cash pool used by all of the County's funds, including those of the Summit County Family and Children First Council. The Ohio Revised Code prescribes allowable deposits and investments. The Council's carrying amount of cash on deposit with the County at December 31, 2001 was a deficit of \$571,159. (See Note 5.) The Summit County Treasurer is responsible for maintaining adequate depository collateral for all funds in the Summit County's pooled and deposit accounts and ensuring that all monies are invested in accordance with the Ohio Revised Code.

**3. BUDGETARY COMPLIANCE**

The Family and Children First Council shall request from time to time, as necessary and proper, a(n) (Amended) Certificate of Estimated Resources from the Summit County Budget Commission. On or before December 31 (and as necessary and proper thereafter) preceding each fiscal year, the Family and Children First Council shall adopt a Resolution(s) of Appropriations not to exceed the aggregate value of the Amended Certificate of Estimated Resources. All monies (grants, contracts, fees and other receipts) paid to the Council shall be deposited by the County Auditor to the Agency Funds of the Summit County Treasury which have been created for the purpose of accounting for Council revenues and expenses.

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001  
(Continued)**

**4. PUBLIC EMPLOYEES RETIREMENT SYSTEMS**

Summit County contributes to the Public Employees Retirement System (PERS) of Ohio, a cost-sharing, multiple-employer plan for the Grant Coordinator and Grant Coordinator's secretary. The Grant Coordinator and Grant Coordinator's secretary also contribute to PERS, which provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001, PERS members contributed 8.5% of their wages. The County contributed an amount equal to 13.55% of participants' gross salaries for 2001. PERS temporarily reduced employer contributions to 8.13% from July 1, 2001 through December 31, 2001. The County has paid all contributions required through December 31, 2001.

**5. NEGATIVE CASH FUND BALANCE**

State and federal grants maintained by the Council are on a fiscal year that commences on July 1 and ends on June 30, while the Council's financial statements reflect a December 31 year end. As a result, the Council's financial statements reflect a negative ending fund cash balance due to the timing of reimbursement of the state and federal grants.

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

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Program or Award Amount	Federal Receipts	Federal Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<i>Passed Through the Ohio Department of Mental Health:</i>					
Temporary Assistance for Needy Families	93.558	FY01	\$1,610,400	\$612,074	\$396,441
Temporary Assistance for Needy Families	93.558	FY02	2,221,925	<u>416,112</u>	<u>573,061</u>
Total U.S. Department of Health and Human Services				<u>1,028,186</u>	<u>969,502</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>					
<i>Passed Through Ohio Department of Education:</i>					
Special Education Grants for Infants and Families with Disabilities	84.181	FY02	462,981	<u>115,745</u>	<u>47,079</u>
Total U.S. Department of Education				<u>115,745</u>	<u>47,079</u>
Total				<u><u>\$1,143,931</u></u>	<u><u>\$1,016,581</u></u>

*The accompanying notes to this schedule are an integral part of this schedule.*

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

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

The Schedule of Receipts and Expenditures of Federal Awards (the Schedule) is a summary of the activity of the Family and Children First Council's federal award programs. The Schedule has been prepared on the cash basis of accounting.



**STATE OF OHIO  
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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Summit County Family and Children First Council  
Summit County  
1100 Graham Road Circle  
Stow, Ohio 44224

To the Executive Council:

We have audited the accompanying financial statements of Summit County Family and Children First Council, Summit County, (the Council) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 14, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Summit County Family and Children First Council  
Summit County  
Report of Independent Accountants on Compliance and on Internal Control  
Required By *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of the audit committee, management, the Executive Council, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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**Jim Petro**  
Auditor of State

June 14, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Summit County Family and Children First Council  
Summit County  
1100 Graham Road Circle  
Stow, Ohio 44224

To the Executive Council:

**Compliance**

We have audited the compliance of Summit County Family and Children First Council, Summit County, (the Council) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2001. The Council's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Council complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001.

**Internal Control Over Compliance**

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Summit County Family and Children First Council  
Summit County  
Report of Independent Accountants on Compliance with Requirements  
Applicable to Each Major Federal Program and on Internal Control Over  
Compliance In Accordance With OMB Circular A-133  
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, the Executive Council, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

June 14, 2002

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

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
DECEMBER 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Temporary Assistance for Needy Families CFDA # 93.558
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected</b>	<b>Explanation</b>
2000-60977-001	For the period January 1, 2000 through December 31, 2000 the Summit County Family and Children First Council (the FCFC) did not have a designated eligible Administrative Agent.	Yes	The FCFC designated the Summit County Health Department as the Administrative Agent on July 1, 2001.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**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 16, 2002**