



**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2002**



**Auditor of State  
Betty Montgomery**



**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Lorain County Children and Families Council  
Lorain County  
42485 North Ridge Road  
Elyria, Ohio 44035

To the Council Members:

We have audited the accompanying financial statement of the Lorain County Children and Families Council, Lorain County, Ohio, (the Council) as of and for the year ended December 31, 2002. This financial statement is the responsibility of the Council's management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 described in Note 2, the Council prepares its financial statement 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 statement referred to above presents fairly, in all material respects, the combined fund cash balances of the Lorain County Children and Families Council, Lorain County, Ohio, as of December 31, 2002, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 2.

As described in Note 3 to the accompanying financial statement, the Council restated the General and Special Revenue January 1, 2002 fund balances.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2003 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.

The accompanying federal awards expenditures schedule is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. We subjected this information to the auditing procedures applied in the audit of the financial statement. In our opinion, it is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

This report is intended solely for the information and use of management, the Council Members 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

April 28, 2003

LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCES – ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	General	Special Revenue	
Receipts			
Intergovernmental – Local	\$ 7,198	\$ 0	\$ 7,198
Intergovernmental – State	53,832	311,606	365,438
Intergovernmental – Federal	113,233	1,083,800	1,197,033
Other	584	21,898	22,482
Total receipts	<u>174,847</u>	<u>1,417,304</u>	<u>1,592,151</u>
Disbursements			
Salaries and Benefits	168,853	0	168,853
Conference and Training	2,334	983	3,317
Office Supplies and Postage	1,283	4,526	5,809
Contracted Services	15,298	1,488,426	1,503,724
Equipment	0	3,519	3,519
Loan Payments	20,000	0	20,000
Other	9,950	23,814	33,764
Total Disbursements	<u>217,718</u>	<u>1,521,268</u>	<u>1,738,986</u>
Total Receipts Under Disbursements	(42,871)	(103,964)	(146,835)
Fund cash balances, January 1, 2002 (restated)	<u>49,669</u>	<u>205,450</u>	<u>255,119</u>
Fund cash balances, December 31, 2002	<u>\$ 6,798</u>	<u>\$ 101,486</u>	<u>\$ 108,284</u>

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

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**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**NOTE 1 DESCRIPTION OF THE ENTITY**

**A. GENERAL**

Section 121.37, Revised Code, 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 council consists of the following individuals:

1. The director of the board of alcohol, drug addiction and mental health services that serve 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;
2. The health commissioner of the board of health of each city or general health district in the county, or their designees;
3. The director of the county department of human services;
4. The executive director of the county agency responsible for the administration of children services pursuant to Section 5153.15 of the Revised Code;
5. The superintendent of the county board of mental retardation and developmental disabilities;
6. The county's juvenile court judge senior in service;
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 department of education, which shall notify each county of its determination at least biennially;
8. A school superintendent representing all other school district with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the largest city in the county;
10. The chair of the board of county commissioners, or an individual designated by the board;
11. A representative of the regional office of the department of youth services;
12. A representative of the county's head start agencies, as defined in Section 3301.31 of the Revised Code;
13. 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

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**NOTE 1 DESCRIPTION OF THE ENTITY (Continued)**

**A. General (Continued)**

14. 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 percent of the council's remaining membership.

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:

1. Refer to the cabinet council those children for whom the council cannot provide adequate services;
2. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
3. 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;
4. Participate 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 "Education of the Handicapped Act Amendments of 1986";
5. Maintain an accountability system to monitor the council's progress in achieving its purposes;
6. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving service within the county system.

**B. Council Board**

The Family Cluster was established in 1991. This organization served as a county council, however, lacked council membership as required by Ohio Revised Code Section 121.37. In April, 1993, the Cluster determined that a formal Children and Families Council was needed. The Cluster hired an Executive Director and established the Children and Families Council and added the necessary membership to become a county Children and Families Council as established by Ohio Revised Code 121.37.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF ACCOUNTING**

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

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

**B. 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.

General Fund – This fund is the general operating fund of the Council. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds – These funds are used to account for proceeds from specific sources that are legally restricted to expenditures for specific purposes. The Council had the following significant Special Revenue Fund:

TANF – This fund accounts for federal grant monies to assist needy families with children.

**C. FISCAL AGENT**

The Lorain County Auditor serves as fiscal agent for the Council.

**D. ADMINSTRATIVE AGENT**

The Lorain County Board of Commissioners serves as the Administrative Agent for the Council. This is in addition to any other duties performed by the Board of Commissioners.

**E. FIXED ASSETS**

Acquisitions of fixed assets are recorded as disbursements when paid and are not reflected as assets on the accompanying financial statement.

**F. INTERSYSTEM ADMINISTRATOR**

The purpose of the Council is to identify ways in which Lorain County child serving systems can provide services to the community in the most efficient and effective manner. The Executive Director of the Council administers all of the Council's programs.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**NOTE 3 RESTATEMENT OF BEGINNING FUND BALANCES**

The January 1, 2002 General and Special Revenue fund balances were restated to correct past errors as follows:

	General Fund	Special Revenue
Ending Fund Balance December 31, 2001	\$74,104	\$197,886
(Overstatement) of Jan 1, 2001 beginning fund balances relating to inaccurate establishment of various fund balances.	39,223	(39,223)
Over/(Understatement) of FY 2001 Expenditures/ Transfers Out	(61,512)	47,597
(Over)/Understatement of FY 2001 Revenues/ Transfers In	(2,146)	(810)
Beginning Fund Balance January 1, 2002 - Restated	<u>\$49,669</u>	<u>\$205,450</u>

**NOTE 4 EQUITY IN POOLED CASH**

Lorain County maintains a cash pool used by all of the County's funds, including those of the 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, 2002 was \$108,284. Lorain County, as the ultimate fiscal agent for the Council, is responsible for maintaining adequate depository collateral for all funds in Lorain County's pooled and deposit accounts.

**NOTE 5 LOANS**

The Council receives interest free loans from Lorain County by resolution of the Lorain County Commissioners. Loan activity for the year ended December 31, 2002 is as follows:

Fund	Beginning Balance	Additions	Reductions	Ending Balance
General	\$97,240	\$0	(\$44,627)	\$52,613
Special Revenue				
Early Start	2,700	0	0	2,700
PRC	883	0	0	883
Total Special Revenue	3,583	0	0	3,583
Grand Total	<u>\$100,823</u>	<u>\$0</u>	<u>(\$44,627)</u>	<u>\$56,196</u>

During October 2002, the County, by Board Resolution, forgave \$24,627 of general fund loans due from the Council.

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**NOTE 6 RETIREMENT SYSTEM**

The Council's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer plan. This plan provides retirement benefits, including postretirement healthcare and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. OPERS members contributed 8.5 percent of their gross salaries. The Council contributed an amount equal to 13.55 percent of participant's gross salaries through December 31, 2002. The Council has paid all contributions required through December 31, 2002.

**NOTE 7 RISK MANAGEMENT**

The Council is insured for general liability and casualty through Lorain County. Employees are also provided health, dental and vision insurance coverage through Lorain County.

**NOTE 8 CONTINGENT LIABILITIES**

The Council receives financial assistance from federal grantor agencies. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to the grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the Council as of December 31, 2002.

**NOTE 9 RELATED PARTY TRANSACTIONS**

The Council had related party transactions with other governmental agencies in which their members were on the Council's board. The total amount of related party transactions for the audit period amounted to \$843,248. A breakdown of the agencies and amounts are noted below:

<b>Governmental Agency</b>	<b>Amount</b>
Lorain City Health Department	\$302,812
Lorain County	184,295
City of Elyria Department of Health	356,141
<b>Total</b>	<b>\$843,248</b>

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LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002

Pass Through Grantor Program Title	Pass through Entity <u>Number</u>	Federal CFDA <u>Number</u>	<u>Expenditures</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through the Ohio Department of Jobs and Family Services			
Passed through the Lorain County Department of Jobs and Family Services			
Temporary Assistance for Needy Families	N/A	93.558	<u>\$1,033,608</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><u>1,033,608</u></u>
 <b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through the Ohio Bureau of Early Intervention Services			
Special Education – Grants for Infants and Families with Disabilities (Part C)	N/A	84.181	<u>163,425</u>
<b>Total U.S. Department of Education</b>			<u><u>163,425</u></u>
 <b>Total Federal Awards Expenditures</b>			 <u><u>\$1,197,033</u></u>

The accompanying notes are an integral part of this schedule.

LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY  
NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Council's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B-- SUBRECIPIENTS**

The Council passes-through certain Federal assistance received from the Lorain County Department of Jobs and Family Services and the Ohio Bureau of Early Intervention Services to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Temporary Assistance for Needy Families	93.558	\$939,141
Special Education – Grants for Infants and Families with Disabilities (Part C)	84.181	<u>144,659</u>
<b>Total:</b>		<u>\$1,083,800</u>

As described in Note A, the Council records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under OMB Circular A-133, the Council is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

CFDA – Catalog of Federal Domestic Assistance  
N/A – Not Applicable



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Lorain County Children and Families Council  
Lorain County  
42485 North Ridge Road  
Elyria, Ohio 44035

To the Council Members:

We have audited the financial statement of the Lorain County Children and Families Council, Lorain County, Ohio, (the Council) as of and for the year ended December 31, 2002, and have issued our report thereon dated April 28, 2003, wherein we noted the Council restated the General and Special Revenue January 1, 2002 fund balances. 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 statement is 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*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Council in a separate letter dated April 28, 2003.

#### **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 statement 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 statement 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. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Council in a separate letter dated April 28, 2003.

This report is intended for the information and use of management, the Council Members, 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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**Betty Montgomery**  
Auditor of State

April 28, 2003



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO ITS MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Lorain County Children and Families Council  
Lorain County  
42485 North Ridge Road  
Elyria, Ohio 44035

To the Council Members:

#### Compliance

We have audited the compliance of the Lorain County Children and Families Council, Lorain County, Ohio, (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, 2002. 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, 2002. However, we noted an instance of noncompliance that does not require inclusion in this report that we have reported to the management of the Council in a separate letter dated April 28, 2003.

#### 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.

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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. However, we noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the Council in a separate letter dated April 28, 2003.

This report is intended for the information and use of management, the Council Members, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

April 28, 2003

**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL  
LORAIN COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505**

**DECEMBER 31, 2002**

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

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

**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





**Auditor of State  
Betty Montgomery**

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**LORAIN COUNTY CHILDREN AND FAMILIES COUNCIL**

**LORAIN 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  
MAY 27, 2003**