



**Auditor of State
Betty Montgomery**

MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2003.....	3
Notes to the Financial Statement.....	5
Schedule of Federal Awards Expenditures.....	9
Notes to Schedule of Federal Awards Expenditures.....	10
Independent Accountants' Report on Compliance and on Internal Control Required By <i>Government Auditing Standards</i>	11
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.	13
Schedule of Findings - <i>OMB Circular A -133 § .505</i>	15
Schedule of Prior Audit Findings - <i>OMB Circular A -133 § .315 (b)</i>	16

This page intentionally left blank.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Muskingum Family & Children First Council
Muskingum County
526 Putnam Avenue
P.O. Box 2475
Zanesville, Ohio 43701

To the Family & Children First Council:

We have audited the accompanying financial statement of the Muskingum Family & Children First Council, Muskingum County, Ohio (the Council), as of and for the year ended December 31, 2003. 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 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 described in Note 1, 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 Muskingum Family & Children First Council, Muskingum County, as of December 31, 2003, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2004, 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.

We conducted our audit to form an opinion on the Council's financial statement. The accompanying Schedule of Federal Awards Expenditures 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 the audit committee, management, the Family & Children First Council, 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

July 9, 2004

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental Receipts	\$20,000	\$1,250,257	\$1,270,257
Contract Services		91,525	91,525
Administration Fee	56,007		56,007
Donations		38,231	38,231
Reimbursements	1,665	1,839	3,504
Other Receipts	4,238		4,238
	<u>81,910</u>	<u>1,381,852</u>	<u>1,463,762</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Supplies and Equipment	2,497	21,436	23,933
Contract Services	3,332	996,650	999,982
Rentals		24,000	24,000
Training		14,033	14,033
Travel	1,602	21,035	22,637
Advertising and Printing	949	8,928	9,877
Insurance Reimbursement	3,089	15,144	18,233
Salary Reimbursement	36,053	134,688	170,741
Administrative Fees		56,007	56,007
Maintenance		9,014	9,014
Utilities	3,696	12,637	16,333
Other	16,387	15,083	31,470
Public Assistance		4,719	4,719
	<u>67,605</u>	<u>1,333,374</u>	<u>1,400,979</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	<u>14,305</u>	<u>48,478</u>	<u>62,783</u>
Fund Cash Balances, January 1	<u>38,878</u>	<u>254,113</u>	<u>292,991</u>
Fund Cash Balances, December 31	<u>\$53,183</u>	<u>\$302,591</u>	<u>\$355,774</u>

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

This page intentionally left blank.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and permitted the Board of County Commissioners in each County to establish County Family and Children First Councils. A Board of County Commissioners 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 its County Council. Each County Council must include the following individuals:

1. At least three individuals whose families are or have received services from an agency which is represented on the Council or another County's Council. Where possible, the number of members representing families shall be equal to twenty per cent of the Council's membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services (ADAMH) that serves the County, or, in the case of a County that has an ADAMH Board and a Community Mental Health Board, the Directors of both Boards. If the ADAMH Board 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 and General Health District in the County. If the County has more than two 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 County agency responsible for the administration of children's services pursuant to Ohio Rev. Code Section 5153.15;
6. The Superintendent of the County Board of Mental Retardation and Developmental Disabilities;
7. The County's Juvenile Court Judge senior in service or another judge of the Juvenile Court designated by the Administrative Judge or, where there is no Administrative Judge, by the Judge senior in service;
8. The Superintendent of the City, Exempted Village, or Local School District with the largest numbers of pupils residing in the County, as determined by the Ohio Department of Education at least biennially;
9. 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;
10. A representative of the municipal corporation with the largest population in the County;
11. The President of the Board of County Commissioners, or an individual designated by the Board;
12. A representative from the regional office of the Ohio Department of Youth Services;
13. A representative of the County's Head Start Agencies, as defined in Ohio Rev. Code Section 3301.31;
14. 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 of 1986"; and
15. A representative of a local nonprofit entity that funds, advocates or provides services to children and families.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Description of the Entity (Continued)

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. Develop and implement 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. 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";
4. Maintain an accountability system to monitor the Council's progress in achieving results for families and children; and
5. 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

The financial statement was prepared on the cash 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. This statement includes 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.

General Fund

The General 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 restricted.

Special Revenue Funds

The Council maintains a separate special revenue fund for each program which is awarded to the Council that is funded from either local, state or federal sources and restricted for specific purposes. During 2003, the Council had the following significant Special Revenue Funds:

Help Me Grow Subsidy Grant Fund - This fund receives state grant funds to be used for families with children ages birth to three years and pregnant women who are at risk for abuse, neglect or developmental delay.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

Help Me Grow Expansion Grant Fund - This fund receives federal grant funds from the Muskingum County Department of Job and Family Services to be used for income eligible families with children ages birth to three years and pregnant women who are at risk for abuse, neglect or developmental delay.

Help Me Grow Part C Grant Fund – This fund receives federal grant funds to be used for families with disabled children ages birth to three years.

Wellness Block Grant – This fund receives federal grant funds through a contract with the Muskingum County Department of Job and Family Services in order to fund programs which provide alternative activities/program for teens in order to help prevent teenage pregnancy.

Abstinence Grant Fund – This fund receives federal grant funds to be used to promote the prevention of teenage pregnancy through abstinence from sexual activity and the development of educational programming directed toward the community schools' teenage population.

Creative Options Fund – This fund receives federal grant funds from the Muskingum County Department of Job and Family Services and from various other public entities through a pooled funding agreement to be used to provide services to Muskingum County children and youth deemed in need of wraparound services and/or short-term residential care.

Partnership for Success – This fund receives State grant funds from the Ohio Department of Job and Family Services to provide Care Team Implementation.

Title V/Care Team – This fund receives federal grant funds through a contract with the Muskingum County Commissioners as subgrantee. This funding is used to contract with a variety of service providers in order to implement the Care Team.

Fatherhood Initiative – This fund receives local funding from Muskingum County Children Services Board, Muskingum County Juvenile Court, Six County Inc., and Zanesville Muskingum County Health Department to provide the fatherhood program. It also receives state funding from the Ohio Children's Trust Fund through the Muskingum County Commissioners as subgrantee.

D. Fiscal and Administrative Agent

The Zanesville–Muskingum County General Health District serves as fiscal agent and administrative agent for the Council.

E. Budgetary

The Council is required by Ohio Rev. Code Section 121.37(B)(4) to file an annual budget with its administrative agent. The Council estimates revenues and expenditures for the year and submits these estimates to the Zanesville-Muskingum County General Health District's Board. The Council and the Board approve any changes made to these estimates during the year. In 2003, the Council filed the required budgets with their administrative agent.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2003
(Continued)**

2. EQUITY IN POOLED CASH

Muskingum County serves as the fiscal agent for the Zanesville-Muskingum County General Health District, the Council's fiscal agent. Muskingum County maintains a cash pool for all funds, including those of the Family & Children First Council. The Ohio Revised Code prescribes the County's allowable deposits and investments. The Council's carrying amount of cash on deposit with the County at December 31, 2003, was \$355,774. Adequate depository collateral was maintained for all funds on deposit during the audit period.

3. RETIREMENT SYSTEM

Zanesville-Muskingum County General Health District employees perform certain services for the Council and are reimbursed from Council funds. Zanesville-Muskingum County General Health District employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing multiple-employer plan. This plan provides retirement benefits, including post retirement health care, and survivor and disability benefits to participants as prescribed the Ohio Revised Code.

Contribution rates are also prescribed by Ohio Revised Code. For 2003, PERS members contributed 8.5% of their gross salaries. In 2003, the Council contributed an amount equal to 13.55% of participants' gross salaries. The Council has paid all contributions required through December 31, 2003.

4. PRIOR PERIOD RESTATEMENT

For the year ended December 31, 2002, an adjustment resulted in fund balance restatements. This adjustment resulted from a posting error that occurred in 2002 that was corrected in 2003.

Fund Type	Ending Balance at December 31, 2002	Restatement	Restated Balance December 31, 2002
General Fund	\$ 40,078	(\$1,200)	\$ 38,878
Special Revenue Fund	\$252,913	\$ 1,200	\$254,113
Total	\$292,911		\$292,911

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed Through Ohio Department of Youth Services and Muskingum County Commissioners:</i>			
Title V Delinquency Prevention Program	2002-JV-T50-5106	16.548	<u>\$5,000</u>
Total United States Department of Justice			5,000
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Health:</i>			
Special Education: Grants for Infants and Families with Disabilities (Help Me Grow)	60-1-001-1-EG-03	84.181	82,696
	60-1-001-1-EG-04	84.181	<u>63,900</u>
Total Special Education: Grants for Infants and Families with Disabilities			<u>146,596</u>
Total United States Department of Education			146,596
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Direct from the Federal Government:</i>			
Maternal and Child Health Federal Consolidated Programs	6 H1D MC 00502-01-01	93.110	29,988
<i>Passed Through Ohio Department Health:</i>			
Abstinence Education	60-1-001-4-CS-04	93.235	18,708
	60-1-001-4-CS-03	93.235	<u>134,622</u>
Total Abstinence Education			153,330
<i>Passed Through Ohio Department of Job and Family Services and Muskingum County Department of Job and Family Services:</i>			
Temporary Assistance for Needy Families	Not available	93.558	<u>600,862</u>
Total United States Department of Health and Human Services			<u>784,180</u>
Total Federal Awards Expenditures			<u><u>\$935,776</u></u>

The Notes to the Schedule of Federal Awards Expenditures are an integral part of this Schedule.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2003**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Muskingum County Family & Children First Council's (the Council's) federal awards programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The Council passes-through the Wellness portion of the Federal Temporary Assistance to Needy Families funding received from United States Department of Health and Human Services to certain not-for-profit agencies (subrecipients). 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.



**Auditor of State
Betty Montgomery**

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

Muskingum Family & Children First Council
Muskingum County
526 Putnam Avenue
PO Box 2475
Zanesville, Ohio 43701

To the Family and Children First Council:

We have audited the accompanying financial statement of the Muskingum Family & Children First Council, Muskingum County, Ohio (the Council), as of and for the year ended December 31, 2003, and have issued our report thereon dated July 9, 2004. 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*.

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.

This report is intended solely for the information and use of the audit committee, management the Family & Children First 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 9, 2004



Auditor of State Betty Montgomery

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

Muskingum Family & Children First Council
Muskingum County
526 Putnam Avenue
PO Box 2475
Zanesville, Ohio 43701

To the Family & Children First Council:

Compliance

We have audited the compliance of the Muskingum Family & Children First Council, Muskingum 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, 2003. 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 each of its major federal program for the year ended December 31, 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.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110
www.auditor.state.oh.us

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 Family & Children First 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 9, 2004

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2003**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

No findings to report.

3. FINDINGS FOR FEDERAL AWARDS

No findings to report.

**MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL
MUSKINGUM COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid: <i>Explain:</i>
2002-001	The Council did not properly identify various sources of funding as federal which resulted in the single audit for 2002 not being timely.	Yes	



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

MUSKINGUM FAMILY AND CHILDREN FIRST COUNCIL

MUSKINGUM 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
AUGUST 26, 2004**