



**Auditor of State  
Betty Montgomery**



PRO MUSKINGUM FAMILY & CHILDREN FIRST COUNCIL  
MUSKINGUM COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Cover Sheet .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2005.....	5
Notes to the Financial Statement.....	7
Schedule of Federal Awards Expenditures.....	11
Notes to Schedule of Federal Awards Expenditures .....	12
Independent Accountants' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	13
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. ....	15
Schedule of Findings - <i>OMB Circular A -133 § .505</i> .....	17

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**Auditor of State  
Betty Montgomery**

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

To the Members of the Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statement due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statement in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statement presents are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statement you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

October 2, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

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

To the Members of the Council:

We have audited the accompanying financial statement of the Pro Muskingum Children Family & Children First Council, Muskingum County (the Council), as of and for the year ended December 31, 2005. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Council has prepared this financial statement using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Council to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2005. Instead of the combined funds the accompanying financial statement presents for 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately. While the Council does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Council has elected not to reformat its statement. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding paragraphs, the financial statement referred to above for the year ended December 31, 2005 does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2005 or its changes in financial position for the year then ended.

Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the combined fund cash balances of Pro Muskingum Family & Children First Council, Muskingum County, as of December 31, 2005, and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Council to include Management's Discussion and Analysis for the year ended December 31, 2005. The Council has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2006, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

We have audited the financial statement of the Pro Muskingum Family & Children First Council as of and for the year ended December 31, 2005, and have issued our report thereon dated October 2, 2006, wherein we noted the Council follows the accounting practices the Auditor prescribes rather than accounting principles generally accepted in the United States of America. Our audit was performed to form an opinion of the financial statement taken as whole. The accompanying Schedule of Federal Awards Expenditures provides additional information required by OMB Circular A-133 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, this information is fairly stated, in all material respects, in relation to the financial statement taken as whole.



**Betty Montgomery**  
Auditor of State

October 2, 2006



**PRO 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, 2005**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Intergovernmental Receipts	\$20,000	\$1,017,619	\$1,037,619
Administration Fee	43,761		43,761
Donations	51,630	68,000	119,630
Reimbursements	4,183	40,431	44,614
Rent		6,600	6,600
Charges for Services	5,940		5,940
Other receipts	9,446	175	9,621
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	134,960	1,132,825	1,267,785
<b>Cash Disbursements:</b>			
Current:			
Salaries	78,905	53,577	132,482
Supplies and Equipment	9,011	19,786	28,797
Contract Services	4,678	818,247	822,925
Rentals	1,200	1,200	2,400
Training	6,598	26,855	33,453
Travel	3,950	29,920	33,870
Advertising and printing	2,908	7,457	10,365
Insurance Reimbursement	8,067	30,512	38,579
Salary Reimbursement		87,210	87,210
Public employee's retirement	11,677	6,948	18,625
Administrative Fees		38,760	38,760
Maintenance		13,754	13,754
Utilities	4,251	19,325	23,576
Other	8,726	1,722	10,448
Public Assistance		8,789	8,789
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	139,971	1,164,062	1,304,033
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>
	(5,011)	(31,237)	(36,248)
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		107,323	107,323
Advances-In	65,215	63,658	128,873
Transfers-Out		(107,323)	(107,323)
Advances-Out	(63,658)	(65,215)	(128,873)
Other sources	27,199		27,199
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	28,756	(1,557)	27,199
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	23,745	(32,794)	(9,049)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	26,431	289,085	315,516
<b>Fund Cash Balances, December 31</b>	<hr/>	<hr/>	<hr/>
	<b>\$50,176</b>	<b>\$256,291</b>	<b>\$306,467</b>

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

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

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2005**

**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.

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

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2005  
(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.

The Council's management believes this financial statement presents all activities for which the Council is financially responsible.

**B. Basis of Accounting**

This financial statement follows the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Council recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Fund Accounting**

The Council uses fund accounting to segregate cash and investments that are restricted as to use. The Council classifies its funds into the following types:

**General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds**

These funds account for proceeds from specific sources (other than from trusts or capital projects) that are restricted to expenditures for specific purpose. The Council had the following significant Special Revenue Funds:

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

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2005  
(Continued)**

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

**C. Fund Accounting (Continued)**

**Special Revenue Funds (Continued)**

*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.

*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.

**D. Fiscal and Administrative Agent**

The Zanesville – Muskingum County General Health District serves as fiscal agent and the 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 2004, the Council filed the required budgets with their administrative agent.

**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 and 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, 2005, was \$306,467. All risks associated with such deposits are the responsibility of Muskingum County.

**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 Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which includes post retirement health care, and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2005, OPERS members contributed 8.5% of their gross salaries. The Council contributed an amount equal to 13.55% of participants' gross salaries. The Council has paid all contributions required through December 31, 2005.

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

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2005  
(Continued)**

**4. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

<b>FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title</b>	<b>Pass-Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b><u>UNITED STATES DEPARTMENT OF JUSTICE</u></b>			
<i>Passed Through Ohio Department of Youth Services and Muskingum County Commissioners:</i>			
Title V: Delinquency Prevention Program	2004-JV-T50-5106	16.548	<u>\$26,267</u>
Total United States Department of Justice			26,267
<b><u>UNITED STATES DEPARTMENT OF EDUCATION</u></b>			
<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-05 60-1-001-1-EG-06	84.181	57,354 <u>49,707</u>
Total Special Education: Grants for Infants and Families with Disabilities (Help Me Grow)			<u>107,061</u>
Total United States Department of Education			107,061
<b><u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed through Ohio Department of Health:</i>			
Abstinence Education Program	60-1-001-4-CS-5	93.235	128,000
<i>Passed through Ohio Department of Mental Health and Muskingum Area ADAMH Board:</i>			
Promoting Safe and Stable Families	36-CS-06-01	93.556	27,442
<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	440,418
Social Services Block Grant	Not available	93.667	<u>96,972</u>
Total United States Department of Health and Human Services			<u>692,832</u>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$826,160</u></u></b>

*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, 2005**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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





## **Auditor of State Betty Montgomery**

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

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

To the Council:

We have audited the financial statement of the Pro Muskingum Family & Children First Council, Muskingum County, Ohio (the Council), as of and for the year ended December 31, 2005, and have issued our report thereon dated October 2, 2006, wherein we noted the Council followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Council's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statement and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the Council's financial statement is free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion 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*.

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Pro Muskingum Family & Children First Council  
Muskingum County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the audit committee, management, the Pro Muskingum Family & Children First Council, federal awarding agencies, and pass-through entities. It is not intended for 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

October 2, 2006



## Auditor of State Betty Montgomery

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

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

To the Members of the Council:

#### Compliance

We have audited the compliance of the Pro 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 apply to its major federal program for the year ended December 31, 2005. The Summary of Auditor's Results section of the accompanying Schedule of Findings identifies the Council's major federal program. The Council's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 Pro Muskingum Family and Children First Council complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2005.

#### Internal Control Over Compliance

The Council's management 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 directly and materially affect a major federal program 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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Pro Muskingum Family & Children First Council  
Muskingum County  
Independent Accountants' Report on Compliance with Requirements  
Applicable to Major Federal Programs and 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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We intend this report solely for the information and use of the audit committee, management, the Pro Muskingum Family & Children First Council, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

October 2, 2006

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

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
FOR THE YEAR ENDED DECEMBER 31, 2005**

**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 to Needy Families, CFDA No. 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**

No findings to report.

**3. FINDINGS FOR FEDERAL AWARDS**

No findings to report.





**Auditor of State  
Betty Montgomery**

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**PRO MUSKINGUM FAMILY & 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  
NOVEMBER 28, 2006**