

**FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO**

Financial Statements
(Audited)

For The Year Ended
December 31, 2005



Mary Taylor, CPA

Auditor of State

Franklin County Family and Children First Council
855 West Mound Street
Columbus, Ohio 43223

We have reviewed the *Independent Auditors' Report* of the Franklin County Family and Children First Council, Franklin County, prepared by Julian and Grube, Inc., for the audit period January 1, 2005 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State's Office (AOS). Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the 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 statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the AOS permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Franklin County Family and Children First Council is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

October 2, 2008

This Page is Intentionally Left Blank.

**FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO**

TABLE OF CONTENTS

Independent Auditor's Report.....	1 - 2
Combined Statement of Cash Receipts, Cash Disbursements, and Changes In Fund Cash Balances - All Governmental Fund Types For the Year Ended December 31, 2005.....	3
Notes to the Financial Statements.....	4 - 8
Schedule of Expenditures of Federal Awards.....	9
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	10 - 11
Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with <i>OMB Circular A-133</i>	12 - 13
Schedule of Findings <i>OMB Circular A-133</i>	14



Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report

Franklin County Family and Children First Council
Franklin County, Ohio
855 West Mound Street
Columbus, Ohio 43223

We have audited the accompanying financial statements of the Franklin County Family and Children First Council, Franklin County, Ohio, as of and for the year ended December 31, 2005. These financial statements are the responsibility of the Franklin County Family and Children First 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 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 that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Franklin County Family and Children First Council has prepared these financial statements 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 statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Franklin County Family and Children First 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 statements present for 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005. While the Franklin County Family and Children First 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 Franklin County Family and Children First Council has elected not to reformat its statements. Since the Franklin County Family and Children First Council does not use GAAP to measure financial statement amounts, 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 two paragraphs, the financial statements referred to above for the year ended December 31, 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Franklin County Family and Children First 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 the Family and Children First Council, Franklin County, Ohio, as of December 31, 2005 and its combined cash receipts and disbursements for the year then ended on the accounting basis Note 1 describes.

As disclosed in Note 2 to the financial statements, the Franklin County Family and Children First Council has presented a prior period adjustment to restate fund balances at January 1, 2005 due to the combining of the KIDS - Multi-Systems into the Franklin County Family and Children First Council.

The aforementioned revision to generally accepted accounting principles also requires the Franklin County Family and Children First Council to include Management's Discussion and Analysis for the year ended December 31, 2005. The Franklin County Family and Children First 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 be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2008, on our consideration of the Franklin County Family and Children First 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*.

Our audit was conducted for the purpose of forming an opinion on the Franklin County Family and Children First Council's financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of 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 statements of the Franklin County Family and Children First Council. 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.



Julian & Grube, Inc.
September 12, 2008

**FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005

	Governmental Fund Types		Total (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Intergovernmental - Federal	\$ -	\$ 3,928,698	\$ 3,928,698
Intergovernmental - State	-	350,794	350,794
Local Contributions	303,184	2,245,784	2,548,968
Total Cash Receipts	303,184	6,525,276	6,828,460
 Cash Disbursements:			
Personal Services	181,258	542,704	723,962
Contractual Services	113,336	4,942,208	5,055,544
Supplies and Materials	21,449	12,858	34,307
Capital Outlay	5,209	7,904	13,113
Services and Charges.	-	38,154	38,154
Total Cash Disbursements	321,252	5,543,828	5,865,080
Excess of Cash Receipts Over (Under) Disbursements. .	(18,068)	981,448	963,380
Fund Cash Balances, January 1 (Restated)	127,980	3,506,144	3,634,124
Fund Cash Balances, December 31	\$ 109,912	\$ 4,487,592	\$ 4,597,504

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

FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Section 121.37, Ohio 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.

- 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 jobs and family services;
- d. The executive director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Ohio Revised Code;
- 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 superintendent of those districts;
- i. A representative of the largest city in the county;
- j. The chair of the board of county commissioners, or an individual designated by the board;
- k. A representative of the regional office of the department of youth services;

FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

- l. A representative of the county's head start agencies, as defined in section 3301.31 of the Ohio Revised Code;
- 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";
- n. At least three individuals representing the interests of families in the county. Where possible, the number of member representing families shall be equal to twenty percent of the council's remaining memberships.

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 cabinet council those children for whom the council cannot provide adequate services;
- b. 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;
- c. Develop a plan that reviews and adjusts existing programs, fills services gaps where possible, or invents new approaches to achieve better results for families and children;
- d. 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";
- e. Maintain an accountability system to monitor the council's progress in achieving its purposes;
- f. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 cash 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

Family and Children First Council, Franklin County, Ohio, (the "Council") uses fund accounting to segregate cash that is restricted as to use. The Council classifies its funds into the following types:

General Fund - The General fund is the general operating fund. 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 (other than from trusts or for capital projects) that are restricted to expenditures for specific purposes. The Council had the following significant Special Revenue Fund:

Help Me Grow (TANF) Fund - This fund receives grant money to enhance the local child and family serving system and provide services for expectant parents, newborns and their families, according to the terms of the Temporary Assistance for Needy Families Agreement.

FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. Administrative/Fiscal Agent

Franklin County Department of Job and Family Services (DJFS) has designated the Educational Service Center of Franklin County (the "ESC") as fiscal agent for the General fund and special revenue funds: KIDS - Multi-Systems and Help Me Grow - Central site. Ohio Revised Code, Section 121.37(B)(5)(a) requires the Council, in its role as the Franklin County Family and Children's First Council, to select an administrative agent to provide fiscal and administrative services to the Council. The Council has selected DJFS. The Council authorizes DJFS, as fiscal agent (for all other special revenue funds) and administrative agent, to subcontract with, designate, and or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in this agreement. DJFS agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of this agreement. If DJFS designates another fiscal agent, there will be a written agreement outlining fiscal agent responsibilities.

E. Equity in Pooled Cash

The Franklin County Treasurer, as fiscal agent for the Council, maintains a cash and investments 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 Auditor at December 31, 2005 was \$3,446,411. The Franklin County Treasurer is responsible for maintaining adequate depository collateral for all funds in the County's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of Franklin County.

The ESC, as fiscal agent for the Council, maintains a cash and investments pool used by all of the ESC'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 ESC at December 31, 2005 was \$1,151,093. The ESC is responsible for maintaining adequate depository collateral for all funds in the ESC's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the ESC.

F. Property, Plant and Equipment

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

FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005

NOTE 2 - PRIOR PERIOD RESTATEMENT

The fund balances for special revenue funds has been restated due to the combining of the KIDS - Multi-Systems into the Council.

	Previously Reported <u>12/31/04</u>	<u>Adjusted</u>	Restated <u>01/01/05</u>
General	\$ 127,980	\$ -	\$ 127,980
Special Revenue	<u>3,045,747</u>	<u>460,397</u>	<u>3,506,144</u>
Total	<u>\$ 3,173,727</u>	<u>\$ 460,397</u>	<u>\$ 3,634,124</u>

NOTE 3 - CONTINGENCIES

The Council is not party to any legal proceedings.

NOTE 4 - SUBSEQUENT EVENT

Effective June 30, 2008, Tim Bates was no longer the Council's Finance Manager. Effective July 1, 2008, James Craig was appointed Finance Manager.

SUPPLEMENTARY DATA

**FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2005**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF EDUCATION PASSED THROUGH THE OHIO DEPARTMENT OF HEALTH:			
Special Education Grants for Infants and Families with Disabilities - Help Me Grow/Part C	84.181	2310021E	\$ 962,633
			<u>962,633</u>
U.S. DEPARTMENT OF HUMAN SERVICES PASSED THROUGH OHIO DEPARTMENT OF JOBS AND FAMILY SERVICES AND PASSED THROUGH FRANKLIN COUNTY DEPARTMENT OF JOBS AND FAMILY SERVICES:			
Temporary Assistance for Needy Families - Help Me Grow	93.558	N/A	<u>2,342,002</u>
Total U.S. Department of Human Services			<u>2,342,002</u>
Total Federal Financial Assistance			<u>\$ 3,304,635</u>

(A) This schedule was prepared on the cash basis of accounting.

(B) The Council passes-through certain Federal assistance received from the Ohio Department of Health and the Ohio Department of Jobs and Family Services to other governments or 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 Federal 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.



Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Franklin County Family and Children First Council
Franklin County, Ohio
855 West Mound Street
Columbus, Ohio 43223

We have audited the financial statements of the Franklin County Family and Children First Council as of and for the year ended December 31, 2005, and have issued our report thereon dated September 12, 2008 wherein we noted the Franklin County Family and Children First Council followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. As disclosed in Note 2 to the financial statements, the Franklin County Family and Children First Council has presented a prior period adjustment to restate the special revenue fund balances at January 1, 2005 due to the combining of the KIDS - Multi-Systems into the Franklin County Family and Children First Council. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Franklin County Family and Children First 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 an opinion 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 that would be material in relation to the financial statements being audited may occur and not be detected with in 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 certain matter involving the internal control over financial reporting that we have reported to management of the Franklin County Family and Children First Council in a separate letter dated September 12, 2008.

Members of Council
Franklin County Family and Children First Council
Franklin County, Ohio

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Franklin County Family and Children First Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct 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 or other matters that are required to be reported under *Government Auditing Standards*.

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

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.
September 12, 2008



Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance In
Accordance With *OMB Circular A-133***

Franklin County Family and Children First Council
Franklin County, Ohio
855 West Mound Street
Columbus, Ohio 43223

Compliance

We have audited the compliance of the Franklin County Family and Children First Council, Franklin County, Ohio, 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 each of its major federal programs for the year ended December 31, 2005. The Franklin County Family and Children First Council's major federal programs are 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 each of its major federal programs is the responsibility of the Franklin County Family and Children First Council's management. Our responsibility is to express an opinion on the Franklin County Family and Children First 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 Franklin County Family and Children First Council's compliance with those requirements and performing other procedures 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 Franklin County Family and Children First Council's compliance with those requirements.

In our opinion, the Franklin County Family and Children First Council complied, in all material respects, with the requirements referred to above that apply to each major federal program for the year ended December 31, 2005.

Members of Council
Franklin County Family and Children First Council
Franklin County, Ohio

Internal Control Over Compliance

The Franklin County Family and Children First 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 Franklin County Family and Children First 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*.

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 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.

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

A handwritten signature in cursive script that reads "Julian & Grube, Inc." The signature is written in black ink and is positioned above the typed name of the firm.

Julian & Grube, Inc
September 12, 2008

**FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL
FRANKLIN COUNTY, OHIO**

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

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GASAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GASAS)?	No
<i>(d)(1)(iii)</i>	Were there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Was there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under §.510?	No
<i>(d)(1)(vii)</i>	Major Programs:	Special Education Grants for Infants and Families with Disabilities-Help Me Grow/Part C CFDA #84.181; Temporary Assistance for Needy Families-Help Me Grow CFDA #93.558
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: >\$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



Mary Taylor, CPA
Auditor of State

FRANKLIN COUNTY FAMILY AND CHILDREN FIRST COUNCIL

FRANKLIN 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
OCTOBER 14, 2008**