



Dave Yost • Auditor of State

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

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FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
Nutrition Cluster:			
Non-Cash Assistance (Food Distribution):			
National School Lunch Program	56164	10.555	\$ 792
Cash Assistance			
National School Lunch Program	56164	10.555	14,181
Total Nutrition Cluster			<u>14,973</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	G-1213-12-0033	10.561	<u>402,420</u>
Total U.S. Department of Agriculture			<u>417,393</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Economic Adjustment Assistance Program	N/A	11.307	<u>613,672</u>
Total U.S. Department of Commerce			<u>613,672</u>
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant / State's Program	B-F-10-1AV-1 B-C-10-1AV-1 B-F-11-1AV-1 B-Z-08-1AV-1 31-6400066	14.228	414,885 27,311 66,958 180,494 <u>63,180</u> 752,828
Total Community Development Block Grant Program			
Home Investment Partnerships Program	B-C-10-1AV-2	14.239	<u>309,203</u>
Total U.S. Department of Housing & Urban Development			<u>1,062,031</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Supervised Visitation, Safe Havens for Children Program	2012-CW-AX-K005	16.527	9,178
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance Program	2012-VAGENE-346 2013-VAGENE-346	16.575	79,975 <u>31,682</u> 111,657
Total Crime Victim Assistance Program			
<i>Edward Byrne Memorial Justice Assistance Grant Program Cluster:</i>			
<i>Passed Through City of Lancaster:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2009-DJ-BX-0374 2010-DJ-BX-1049 2011-DJ-BX-3255 2012-DJ-BX-0540	16.738	1,445 207 6,210 5,000
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2010-JG-A01-6286 2011-JG-A01-6286	16.738	2,309 55,856
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	2009-RA-R01-2360 2009-RA-R01-2372	16.803	38,067 <u>38,717</u> 147,811
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster:			
Total U.S. Department of Justice			<u>268,646</u>

(Continued)

FAIRFIELD COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor	Pass Through	Federal	
Pass Through Grantor (if applicable)	Entity	CFDA	
Program Title	Number	Number	Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Workforce Investment Act, Area 21 - Ross</i>			
<i>County Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	7323	17.258	
Adult Administration			\$ 9,204
Adult			144,568
Total WIA Adult Program			<u>153,772</u>
WIA Youth Activities Program	7323	17.259	
Youth Administration			4,346
Youth			169,240
Total WIA Youth			<u>173,586</u>
WIA Dislocated Workers Formula Grant Program	7323	17.278	
Dislocated Worker Administration			16,272
Dislocated Worker			154,349
Total WIA Dislocated Workers			<u>170,621</u>
Total Workforce Investment Act Cluster			<u>497,979</u>
Total U.S. Department of Labor			<u>497,979</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.106	395,611
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	PID 88405	20.205	51,568
	PID 81923		173,268
	PID 90073		150,000
	PID 80761		491,856
	PID 82213		267,101
	PID 92448		50,000
	PID 75143		29,255
	PID 90189		18,880
Total Highway Planning & Construction Program			<u>1,231,928</u>
State and Community Highway Safety Program	SC-2013-00-00-00-333-00	20.600	5,078
Alcohol Impaired Driving Countermeasures Incentive Grants I Program	HVEO-2013-23-00-00-00392-00	20.601	2,352
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector			
Training & Planning Grants Program	HM-HMP-0243-11-01-00	20.703	<u>25,743</u>
Total U.S. Department Transportation			<u>1,660,712</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Grants to States Program	56164	84.027	35,617
Special Education Preschool Grants	56164	84.173	17,763
Total Special Education Cluster			<u>53,380</u>
Rehabilitation Services_Vocational Rehabilitation Grant Cluster:			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States Program	31-6400066	84.126	64,909
<i>Passed Through Ohio RSC & Griffin-Hammis Associates, LLC:</i>			
ARRA - Rehabilitation Services-Vocational Rehabilitation Grant Program	56164	84.390	4,643
Total Rehabilitation Services-Vocational Rehabilitation Grant Cluster			<u>69,552</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF EDUCATION (Continued)			
<i>Passed Through Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families Cluster:			
Special Education - Grants for Infants and Families Program	ODH-02310021HG0312	84.181	\$ 106,404
	ODH-02310021HG0413		107,674
ARRA - Special Education - Grants for Infants and Families Program	ODH-02310021HA0211	84.393A	226
Total Special Education - Grants for Infants and Families Cluster			<u>214,304</u>
Total U.S. Department of Education			<u>337,236</u>
U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act Requirement Payments Program	31-6400066	90.401	<u>13,509</u>
Total U.S. Department of Elections Assistance Commission			<u>13,509</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Child Support Enforcement Demonstrations and Special Projects Program	90FI0115-01	93.601	663
<i>Passed Through National Association of County & City Health Officials:</i>			
Medical Reserve Corps Small Grant Program	MRCSG061001-03	93.008	1,992
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups Program	31-6400066	93.243	125,130
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Promoting Safe & Stable Families Program	G-1213-12-0033	93.556	296,457
Temporary Assistance for Needy Families Program	G-1213-12-0033	93.558	1,904,290
Child Support Enforcement Program	G-1213-12-0033	93.563	901,447
Child Care & Development Block Grant Program Cluster:			
Child Care & Development Block Grant Program	G-1213-12-0033	93.575	200,099
Child Care Mandatory & Matching Funds of the Child Care & Development Fund Program	G-1213-11-0033	93.596	(143,137)
<i>Passed Through Action for Children:</i>			
Child Care and Development Block Grant Program	31-6400066	93.575	729
<i>Passed Through Ohio Department of Mental Health:</i>			
Child Care & Development Block Grant Program	31-6400066	93.575	<u>4,000</u>
Total Child Care & Development Block Grant Program Cluster			61,691
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities Grants to States Program	31-6400066	93.617	5,435
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Child Welfare Services State Grants Program	G-1213-12-0033	93.645	82,923
Foster Care_Title IV-E Program	G-1213-06-0162	93.658	1,001,162
	G-1213-12-0033		<u>737,584</u>
Total Foster Care_Title IV-E Program			1,738,746
Adoption Assistance Program	G-1213-12-0033	93.659	595,149

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>			
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Social Services Block Grant	G-1213-12-0033	93.667	\$ 234,807
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant Program	31-6400066	93.667	71,405
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant Program	31-6400066	93.667	89,991
Total Social Services Block Grant Program			<u>396,203</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Chafee Foster Care Independence Program	G-1213-12-0033	93.674	124,761
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Medical Assistance Program	G-1213-12-0033	93.778	1,180,070
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program	2300012	93.778	206,079
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program	MC-16	93.778	27,362
Grand Total Medical Assistance Program			<u>1,413,511</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services Program	31-6400066	93.958	127,559
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention & Treatment of Substance Abuse Program	31-6400066	93.959	<u>343,501</u>
Total U.S. Department of Health and Human Services			<u>8,119,458</u>
<u>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</u>			
<i>Passed Through City of Shaker Heights</i>			
High Intensity Drug Trafficking Areas Program	G11OH0001A	95.001	<u>2,547</u>
Total U.S. Executive Office of the President			<u>2,547</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	FEMA-DR-4077-OH	97.036	48,772
Hazard Mitigation Grant Program	FEMA-DR-1805-OH	97.039	248
Emergency Management Performance Grants Program	EMW-2011-EP-00003-S01	97.042	5,756
Total Emergency Management Performance Grants Program	EMW-2012-EP-00004-S01		<u>42,416</u>
Homeland Security Grant Program	2009-SS-T9-0089	97.067	3,040
	2010 -SS-T0-0012		56,591
Total Homeland Security Grant Program	EMW-2011-SS-00070		<u>67,228</u>
			126,859
Total U.S. Department of Homeland Security			<u>224,051</u>
Total Federal Awards Expenditures			<u>\$ 13,217,234</u>

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

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Fairfield County's (the County) federal award program's disbursements. The schedule has been prepared on the cash basis of accounting

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Alcohol and Drug Addiction Services, Ohio Department of Mental Health, and Ohio Department of Development to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D - FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE E - REVOLVING LOAN PROGRAMS

Community Development Block Grant (CDBG): The County has a revolving loan fund (RLF) program to provide low-interest loans to small businesses to create jobs within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning Loans Receivable Balance as of January 1, 2012	\$268,313
New Loans Made	63,180
Loan Principle Payments	<u>(145,173)</u>
Ending Loans Receivable Balance as of December 31, 2012	<u>\$186,320</u>

Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2012	\$83,505
Administrative Costs Expended During 2012	3,459

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2012 are deemed to be uncollectible.

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

(Continued)

NOTE E - REVOLVING LOAN PROGRAMS (Continued)

Economic Development (EDA): The County has a RLF program to provide low-interest loans to small businesses to create jobs within the County. The U.S. Department of Commerce grants money for these loans to the County. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by the Department of Commerce. The Federal cash contribution of \$613,672 is included as disbursements on the Schedule.

These loans are collateralized by mortgages on the business. Activity in the EDA revolving loan fund during 2012 is as follows:

Beginning Loans Receivable Balance as of January 1, 2012	\$394,895
New Loans Made	98,000
Loan Principle Payments	<u>(194,558)</u>
Ending Loans Receivable Balance as of December 31, 2012	<u><u>\$298,337</u></u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2012	\$525,582
Administrative Costs Expended During 2012	5,367

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2012 are deemed to be uncollectible.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE G - ARRA/eFMAP RECONCILIATION

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid program (CFDA #93.778) in the amount of \$3,295 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule since the underlying expenses occurred in prior reporting periods.



Dave Yost • Auditor of State

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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2013. Our report refers to other auditors who audited the financial statements of Fairfield Industries, Inc., as described in our report on the County's financial statements. The financial statements of Fairfield Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are 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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dave Yost
Auditor of State
Columbus, Ohio

June 20, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND ON THE FEDERAL AWARDS EXPENDITURES SCHEDULE

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Fairfield County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 20, 2013. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis required by the 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 basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Dave Yost
Auditor of State
Columbus, Ohio

June 20, 2013

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under §.510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Temporary Assistance for Needy Families Program - CFDA #93.558; Foster Care_Title IV-E Program - CFDA #93.658; Workforce Investment Act (WIA) Cluster - CFDA #17.258 / #17.259 / #17.278; Social Services Block Grant Program - CFDA #93.667; Home Investment Partnerships Program - CFDA #14.239
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$396,517 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None