



Dave Yost • Auditor of State

**FINANCIAL CONDITION
TRUMBULL COUNTY**

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FINANCIAL CONDITION
TRUMBULL COUNTY

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

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
<i>Supplemental Nutrition Assistance Program Cluster:</i>			
State Administrative Matching Grants for SNAP FY12	10.561	G-89-20-1152/G-1011-11-5118	\$ 1,685,421
State Administrative Matching Grants for SNAP FY11		G-89-20-1152/G-1011-11-5118	92,480
<i>Subtotal - Supplemental Nutrition Assistance Program Cluster</i>			<u>1,777,901</u>
<i>Passed through the Ohio Department of Education:</i>			
Food Distribution Program	10.550	N/A	5,190
<i>Child Nutrition Cluster:</i>			
School Breakfast Program	10.553	N/A	31,803
National School Lunch Program	10.555	N/A	<u>120,117</u>
<i>Total Child Nutrition Cluster</i>			<u>151,920</u>
Total United States Department Of Agriculture			<u>1,935,011</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Funding:</i>			
Community Development Block Grants - Small Cities Program: ARRA - Neighborhood Stabilization Program 3 FY11	14.228	B-11-UN-39-0011	700,172
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants - Small Cities Program:			
Community Development Formula FY11	14.228	B-F-11-1CS-1	123,400
Community Development Formula FY10		B-F-10-1CS-1	313,000
Water and Sewer FY11		B-W-11-1CS-1	580,950
Water and Sewer FY09		B-W-09-1CS-1	10,000
Community Housing Improvement Program FY08		B-C-10-1CS-1	176,617
Neighborhood Stabilization Program FY08		B-Z-08-1CS-1	468,602
<i>Subtotal - CFDA 14.228 - Small Cities Program</i>			<u>2,372,741</u>
HOME Investment in Affordable Housing:			
HOME Investment in Affordable Housing FY11	14.239	M-11-DC-39-0202	44,689
HOME Investment in Affordable Housing FY10		M-10-DC-39-0202	297,701
HOME Investment in Affordable Housing FY09		M-09-DC-39-0202	14,869
<i>Subtotal - CFDA 14.239</i>			<u>357,259</u>
Shelter Plus Care:			
Shelter Plus Care FY11-16	14.238	OH0381C5E071000	94,043
Shelter Plus Care FY10-14		OH0164C5E070800	58,215
Shelter Plus Care FY10-14		OH0163C5E070800	73,498
Shelter Plus Care FY13		OH0203C5E071104	94,914
Shelter Plus Care FY12		OH0203C5E071003	85,110
<i>Subtotal - CFDA 14.238</i>			<u>405,780</u>
Supportive Housing Program:			
Supportive Housing FY13	14.235	OH0186B5E071104	13,028
Supportive Housing FY12		OH0186B5E071003	82,491
<i>Subtotal - CFDA 14.235</i>			<u>95,519</u>
Total United States Department of Housing and Urban Development			<u>3,231,299</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Juvenile Accountability Incentive Block Grant FY 12	16.523	2010-JB-011-A010	13,020
Edward Byrne Memorial Justice Assistance Grant Program - Drug Task Force	16.738	2011-JG-A01-6446	130,333
<i>Passed through the Ohio Attorney General's Office:</i>			
Crime Victims Assistance Program	16.575	12VAGENE023T	23,333
		11VAGENE023T	73,146
<i>Subtotal - CFDA 16.575</i>			<u>96,479</u>
Total United States Department Of Justice			<u>239,832</u>

FINANCIAL CONDITION
TRUMBULL COUNTY

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

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Expenditures
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Emergency Management Agency:</i>			
Homeland Security Grant Programs:			
Homeland Security Grant Program FY11	97.067	3512	1,426
Homeland Security Grant Program FY10		28172	55,170
Homeland Security Grant Program FY09		2009-SS-T9-0089	116,563
Subtotal - CFDA 97.067			<u>173,159</u>
Emergency Management Performance Grants:			
Emergency Management Performance Grant FY12	97.042	38563	37,029
Emergency Management Performance Grant FY11		33905	56,437
Emergency Management Performance Grant FY10		SPROJ-2-006	11,067
Subtotal - CFDA 97.042			<u>104,533</u>
Hazard Mitigation Grant	97.039	FEMADR 1805.7-P	<u>5,250</u>
Total United States Department of Homeland Security			<u>282,942</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Grants to States - IDEA, Part B	84.027	0662666BSF12P	45,398
Special Education - Preschool Grants (IDEA Preschool)	84.173	PG-S1-2012P	<u>14,755</u>
Total United States Department of Education			<u>60,153</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Aging/District XI Area Agency on Aging:</i>			
Aging Cluster:			
Special Programs for the Aging Title III, Part B_			
Grants for Supportive Services and Senior Centers	93.044	N/A	34,622
Special Programs for the Aging:			
Title III, Part C-1 Grant_Nutrition Services	93.045	N/A	229,599
Title III, Part C-2 Grant_Nutrition Services		N/A	138,704
Subtotal - CFDA 93.045			<u>368,303</u>
Nutrition Services Incentive Program	93.053	N/A	<u>91,141</u>
Total Ohio Department of Aging/District XI Area Agency on Aging			494,066
<i>Passed through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services:			
Block Grants for Community Mental Health Services FY13	93.958	78-13	72,154
Block Grants for Community Mental Health Services FY12		78-12	73,819
Subtotal - CFDA 93.958			<u>145,973</u>
Children's Health Insurance Program	93.767	78-12	507
Social Services Block Grant - Title XX:			
Social Services Block Grant - Title XX FY13	93.667	MH-45	77,644
Social Services Block Grant - Title XX FY12		MH-45	118,419
Subtotal - CFDA 93.667			<u>196,063</u>
Total Ohio Department of Mental Health			342,543
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Ohio Department of Alcohol and Drug Addiction Services			
Block Grants for Prevention and Treatment of Substance Abuse:			
Youth Mentoring Service	93.959	78-13	32,731
Youth Mentoring Service		78-12	21,975
Youth Led Prevention		78-12	4,137
Win Grant FY13		78-13	12,718
Win Grant FY12		78-12	13,619
Per Capita FY13		78-13	155,248
Per Capita FY12		78-12	432,990
Subtotal - CFDA 93.959			<u>673,418</u>
Substance Abuse and Mental Health Services Projects	93.243	78-SPF-SIG	<u>20,000</u>
Total Ohio Department of Alcohol and Drug Addiction Services			693,418
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant - Title XX FY12	93.667	N/A	<u>136,145</u>
Total Ohio Department of Developmental Disabilities			136,145

FINANCIAL CONDITION
TRUMBULL COUNTY

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

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Expenditures
<i>Passed through Ohio Department of Job and Family Services:</i>			
Child Welfare Services Program - Title IV, Part B	93.645	7675B	92,114
Chaffee Foster Care Independence - Title IV, Part E	93.674	7678B	133,831
Promoting Safe and Stable Families:			
Emergency Services Assistance Reimbursement	93.556	G-89-20-1152/G-1011-11-5118	98,759
Caseworker Visits		G-89-20-1152/G-1011-11-5118	9,017
Post Adoption Special Service Subsidy		G-89-20-1152/G-1011-11-5118	34,478
Subtotal - CFDA 93.556			<u>142,254</u>
Temporary Assistance for Needy Families (TANF) State Programs:			
Temporary Assistance for Needy Families (TANF) State Programs FY12	93.558	G-89-20-1152/G-1011-11-5118	3,412,766
Temporary Assistance for Needy Families (TANF) Independent Living		G-89-20-1152/G-1011-11-5118	16,115
Subtotal - CFDA 93.558			<u>3,428,881</u>
<i>Child Care Cluster:</i>			
Child Care and Development Block Grant	93.575	G-89-20-1152/G-1011-11-5118	486,286
Child Care Mandatory and Matching Funds of the Child Care & Development Fund:			
Child Care Mandatory and Matching Funds of the Child Care FY12	93.596	G-89-20-1152/G-1011-11-5118	(192,665)
Child Care Mandatory and Matching Funds of the Child Care FY10		G-89-20-1152/G-1011-11-5118	(2,329)
Subtotal - CFDA 93.596			<u>(194,994)</u>
Total Child Care Cluster			291,292
<i>Child Support Enforcement:</i>			
Child Support Enforcement FY12	93.563	G-89-20-1152/G-1011-11-5118	1,476,287
Child Support Enforcement FY11		G-89-20-1152/G-1011-11-5118	777,904
Subtotal - CFDA 93.563			<u>2,254,191</u>
<i>Foster Care Title IV-E:</i>			
Foster Care Title IV-E Foster Care Maintenance	93.658	G-89-20-1152/G-1011-11-5118	2,109,704
Foster Care Title IV-E Administration and Training		G-89-20-1152/G-1011-11-5118	811,284
Subtotal CFDA 93.658			<u>2,920,988</u>
<i>Adoption Assistance:</i>			
Title IV-E Administration and Training	93.659	G-89-20-1152/G-1011-11-5118	2,056,013
Non-Recurring Adoption Expense Reimbursement		G-89-20-1152/G-1011-11-5118	10,875
Title IV-E Contracts (AA)		G-89-20-1152/G-1011-11-5118	1,138
Subtotal - CFDA 93.659			<u>2,068,026</u>
Social Services Block Grant - Title XX	93.667	G-89-20-1152/G-1011-11-5118	1,236,014
State Children's Health Insurance Program - Title XXI FY 12	93.767	G-89-20-1152/G-1011-11-5118	10,757
<i>Medicaid Cluster:</i>			
Medicaid FY12	93.778	G-89-20-1152/G-1011-11-5118	2,336,723
Medicaid FY13		G-89-20-1152/G-1011-11-5118	480,852
Total Medicaid Cluster			<u>2,817,575</u>
Total Ohio Department of Job and Family Services			<u>15,395,923</u>
Total United States Department of Health and Human Services			17,062,095
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed through the Ohio Department of Jobs and Family Services:</i>			
<i>Employment Service Cluster:</i>			
Employment Service/Wagner Peyser Funded Activities - One-Stop Resource Sharing	17.207	N/A	13,185
Total Employment Service Cluster			13,185
<i>Workforce Investment Act (WIA) Cluster:</i>			
<i>Workforce Investment Act - Adult Programs:</i>			
Workforce Investment Act - Adult FY12	17.258	N/A	87,906
Workforce Investment Act - Adult FY11		N/A	322,162
Workforce Investment Act - Adult FY10		N/A	116,699
Subtotal - CFDA 17.258			<u>526,767</u>
<i>Workforce Investment Act - Youth Activities:</i>			
Workforce Investment Act - Youth FY12	17.259	N/A	147,158
Workforce Investment Act - Youth FY11		N/A	80,081
Workforce Investment Act - Youth FY10		N/A	271,010
Subtotal - CFDA 17.259			<u>498,249</u>
ARRA - Workforce Investment Act - Dislocated Workers - NEG Ohio 21 OJT Allocation	17.260	N/A	24,329

FINANCIAL CONDITION
TRUMBULL COUNTY

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

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity - Identifying Number	Expenditures
Workforce Investment Act - Dislocated Worker Formula Grant:			
Dislocated Worker Allocation FY12	17.278	N/A	215,784
Dislocated Worker Allocation FY11		N/A	505,709
Dislocated Worker Allocation FY10		N/A	340,125
Subtotal - CFDA 17.278			<u>1,061,618</u>
<i>Total WIA Cluster</i>			<u>2,110,963</u>
Total United States Department of Labor			<u>2,124,148</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation:</i>			
Highway Planning and Construction:			
Liberty Township Sidewalks	20.205	85013	6,905
2011 Bridge Load Rating Part 1		89024	8,270
2011 Bridge Load Rating Parts 2 & 3		89025	91,485
2011 Bridge Load Rating Part 4		89083	94,750
2011 Bridge Load Rating Part 5		89084	137,250
WAR16		82408	13,001
2012 Sign Upgrade		92310	49,978
Warren Sharon/Howland Wilson		79846	19,340
2010 Sign Upgrade		90514	45,111
KIN28		84476	83,250
MES#29		84457	39,232
HAR25		82407	95,328
FAR3		84460	73,965
Elm Rd/North River Rd		83600	18,270
Cort 3,Main/High		84621	18,155
Newton 17		82409	23,702
NCY1		82420	152,025
11,12,13 Crash Data Proj.		89455	10,819
Subtotal - CFDA 20.205			<u>980,836</u>
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	N/A	50,018
Subtotal - CFDA 20.513			<u>50,018</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	<u>10,435</u>
<i>Passed through the Ohio Department of Public Safety:</i>			
State and Community Highway Safety:			
State and Community Highway Safety FY 2012	20.600	HVEO-2012-78-00-000336-00	17,607
State and Community Highway Safety FY 2013		HVEO-2013-78-00-000336-00	2,548
Subtotal - CFDA 20.600			<u>20,155</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I			
Alcohol Impaired Driving Countermeasures Incentive Grants I FY 2012	20.601	HVEO-2012-78-00-000336-00	17,607
Alcohol Impaired Driving Countermeasures Incentive Grants I FY 2013		HVEO-2013-78-00-000336-00	2,548
Subtotal - CFDA 20.601			<u>20,155</u>
Total United States Department of Transportation			<u>1,081,599</u>
UNITED STATES ARMY CORPS OF ENGINEERS			
<i>Direct Funding:</i>			
Flood Control Projects - Section 594 Program - Little Squaw Creek II	12.106	N/A	<u>579,430</u>
Total United States Army Corps of Engineers			<u>579,430</u>
UNITED STATES ELECTION ASSISTANCE COMMISSION			
<i>Passed through the Ohio Secretary of State Office:</i>			
Help America Vote Act Requirements Payments (Title II, 251)	90.401	N/A	<u>23,407</u>
Total United States Election Assistance Commission			<u>23,407</u>
Totals			<u>\$ 26,619,916</u>

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

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURE SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditure Schedule (the "Schedule") reports Trumbull County's (the "County's") federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Trumbull County Planning Commission, Trumbull County Prosecutor's Office, Trumbull County Board of Developmental Disabilities, and the Trumbull County Mental Health Recovery Board to other governments or not-for-profit agencies (subrecipients). As described in Note A, 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 entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs 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 property and by other guarantees.

Activity in the CDBG Revolving Loan Fund during 2012 was as follows:

Beginning loans receivable balance as of January 1, 2012:	\$646,469
Loans made	0
Loans principle repaid on loans issued prior to 2012	(31,052)
Loan principle repaid on 2012 loans issued:	<u>0</u>
Ending loans receivable balance as of December 31, 2012	\$615,417
Cash balance on hand in the revolving loan fund at December 31, 2012	\$206,981
Interest subsidies and economic development principal	82,922
Administrative costs expended during 2012	<u>(150,208)</u>
Total Value of RLF portion of CDBG 14.228 Program	\$755,112

**FINANCIAL CONDITION
TRUMBULL COUNTY**

**NOTES TO FEDERAL AWARDS EXPENDITURE SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012
(Continued)**

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 DODD MEDICAID COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a notice of a liability for the 2007 Cost Report owed to the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$152,197. The cost report liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Federal Awards Expenditure Schedule since the underlying expenses occurred in prior reporting periods and the liability was invoiced.



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

Financial Condition
Trumbull County
160 High Street
Warren, Ohio 44481

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Trumbull County, (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 28, 2013, wherein we noted the County adopted the provisions of Governmental Accounting Standards No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, and restated the January 1, 2012 governmental activities net position. Our report refers to other auditors who audited the financial statements of Fairhaven Industries Inc., the discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

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 opinions 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 28, 2013



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Financial Condition
Trumbull County
160 High Street
Warren, Ohio 44481

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Trumbull 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 Trumbull 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, Trumbull 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 Federal Awards Expenditures Schedule Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Trumbull County (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 28, 2013, wherein we noted the financial statements of Fairhaven Industries, Inc., the discretely presented component unit, were audited by other auditors. We conducted our audit to opine on the County's basic financial statements. The accompanying Federal Awards Expenditure 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

September 23, 2013, except for the Federal Awards Expenditure Schedule which is dated June 28, 2013.

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**FINANCIAL CONDITION
TRUMBULL COUNTY**

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grants CFDA #14.228; Workforce Investment Act Cluster CFDA #17.258, #17.259, #17.260 & #17.278; Highway Planning and Construction CFDA #20.205; Temporary Assistance for Needy Families CFDA #93.558
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$798,597 Type B: > \$100,000
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	None
CFDA Title and Number	
Federal Agency	
Pass-Through Agency	