

PORTAGE COUNTY, OHIO

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2012**

James G. Zupka, CPA, Inc.
Certified Public Accountants

**PORTAGE COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2012**

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**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**

To the Board of County Commissioners and
Members of the Audit Committee
Portage County, Ohio

We have audited, in accordance with the 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, 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 Portage County, Ohio, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Portage County, Ohio's basic financial statements, and have issued our report thereon dated June 14, 2013, wherein we noted that the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and restated its December 31, 2011 net position of business-type activities and the Portage County Sewer Fund due to an adjustment in the recognition of sewer rights, and wherein we noted that our report includes a references to other auditors who audited the financial statements of the Robinson Memorial Portage County Hospital, as described in our report on Portage County, Ohio'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 we reported on separately by those auditors. The financial statements of Portage Industries, Inc., the discretely component unit, were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Portage County, Ohio's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Portage County, Ohio's internal control. Accordingly, we do not express an opinion on the effectiveness of Portage County, Ohio's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Portage County, Ohio's financial statements will not be prevented, or detected and corrected on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Portage County, Ohio's financial statements are free from 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 and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results that testing, and not to provide an opinion on the effectiveness of Portage County, Ohio's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Portage County, Ohio's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James G. Zupka, CPA, Inc.
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June 14, 2013

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**REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133**

To the Board of County Commissioners and
Members of the Audit Committee
Portage County, Ohio

Report on Compliance for Each Major Federal Program

We have audited Portage County, Ohio's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Portage County, Ohio's major federal programs for the year ended December 31, 2012. Portage County, Ohio's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Portage County, Ohio's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Portage County, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Portage County, Ohio's compliance.

Opinion on Each Major Federal Program

In our opinion, Portage County, Ohio, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of Portage County, Ohio, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Portage County, Ohio's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Portage County, Ohio'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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 was not designed to 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. 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 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 Portage County, Ohio, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Portage County, Ohio's basic financial statements. We issued our report thereon dated June 14, 2013, wherein we noted that our opinion on the Robinson Memorial Portage County Hospital was based on the report of other auditors, and which contained unmodified opinions on those financial statements. Our opinion also explained that Portage County, Ohio, adopted Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and restated its December 31, 2011 net position of business-type activities and the Portage County Sewer Fund due to an adjustment in the recognition of sewer rights. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.



James G. Zupka, CPA, Inc.
Certified Public Accountants

June 14, 2013

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through Ohio Department of Education:</i>			
National School Lunch Program - MRDD	10.555	not available	\$ 9,415
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
<u>Supplemental Nutrition Assistance Program Cluster</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)			
Food Assistance Refunds - SFY 11	10.561	G-89-20-1133/G-1011-11-5101	23,756
Food Assistance Refunds - SFY 12	10.561	G-89-20-1133/G-1011-11-5101	628,474
Food Assistance Refunds - SFY 13	10.561	G-89-20-1133/G-1011-11-5101	202,637
Food Assistance Employment and Training (FAET) - SFY 12	10.561	G-89-20-1133/G-1011-11-5101	39,695
<i>Total Supplemental Nutrition Assistance Program Cluster - CFDA #10.561</i>			<u>894,562</u>
<i>Passed through Ohio Department of Health:</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	6710041WA0513	160,267
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	6710041WA0112	837,055
<i>Total CFDA #10.557</i>			<u>997,322</u>
Water and Waste Disposal Systems for Rural Communities			
ARRA - USDA Rural Development (Aurora Meadows Sanitary Sewer)	10.760	not available	127,017
Total U.S. Department of Agriculture			<u>2,028,316</u>
<u>U.S. Department of Housing and Urban Development (HUD)</u>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
10 County Formula Grant	14.228	B-F-10-1CJ-1	390,439
11 County Formula Grant	14.228	B-F-11-1CJ-1	88,783
12 County Formula Grant	14.228	B-F-12-1CJ-1	9,039
08 Neighborhood Stabilization Program (HERA)	14.228	B-Z-08-1CJ-1	194,667
CDBG Housing Grant	14.228	B-C-11-1CJ-1	43,566
CDBG New Horizons FHA	14.228	B-N-10-1CJ-1	1,522
<i>Total CFDA #14.228</i>			<u>728,016</u>
Total U.S. Department of Housing and Urban Development (HUD)			<u>728,016</u>
<u>U.S. Department of Justice</u>			
<i>Passed Through Ohio Governor's Office of Criminal Justice Services:</i>			
Crime Victim Assistance			
Victims of Crime Assistance (VOCA)	16.575	12VAGENE122	80,571
Victims of Crime Assistance (VOCA)	16.575	13VAGENE122	28,575
<i>Total CFDA #16.575</i>			<u>109,146</u>
Violence Against Women Formula Grants			
Violence Against Women Act - Title IV	16.588	2011-WF-VA2-8222	50,000
Edward Byrne Memorial Justice Assistance Grant Program			
JAG/Byrne Communication Equipment	16.738	2011-JG-E01-T13172	37,120
JAG/Byrne Court Security Equipment		2011-JG-LLE-5891	10,000
<i>Total CFDA #16.738</i>			<u>47,120</u>
Congressionally Recommended Awards			
Community Integration and Socialization	16.753	2010-DD-BX-0375	27,718
<i>Passed Through Ohio Department of Drug and Alcohol Addiction Services</i>			
Enforcing Underage Drinking Laws Grant	16.727		3,000
Total U.S. Department of Justice			<u>236,984</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Labor</u>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
<u>Workforce Investment Act (WIA) Cluster</u>			
<i>WIA Adult (Urban Youth Works)</i>			
Workforce Investment Act (WIA) 480 Adult	17.258	not available	<u>148,073</u>
<i>WIA - Youth-In-School</i>			
Workforce Investment Act (WIA) 474 Youth In-School	17.259	not available	329,375
<i>WIA - Youth Out-of-School</i>			
Workforce Investment Act (WIA) 472 Youth Out-of-School	17.259	not available	<u>34,082</u>
<i>Total CFDA #17.259</i>			<u>363,457</u>
<i>ARRA - WIA - Dislocated Workers</i>			
Workforce Investment Act (WIA) 406 Dislocated Workers NEG-OJT	17.260	not available	<u>17,259</u>
<i>WIA - Dislocated Workers</i>			
Workforce Investment Act (WIA) 485 Dislocated Workers	17.278	not available	185,992
Workforce Investment Act (WIA) 450 Dislocated Workers OJT	17.278	not available	<u>2,101</u>
<i>Total CFDA #17.278</i>			<u>188,093</u>
Total Workforce Investment Act (WIA) Cluster			<u>716,882</u>
Total U.S. Department of Labor			<u>716,882</u>
<u>U.S. Department of Transportation</u>			
<i>Passed through Ohio Department of Transportation:</i>			
<i>Highway Planning and Construction</i>			
LPA Safety Studies - Guardrail Phase 2 Project	20.205	PID 84952	7,232
LPA Safety Studies - High Hazard Crash Data	20.205	PID 84955	12,359
LPA Safety Studies - Fracture Critical Load Rating Project	20.205	PID 90189	27,399
LPA Safety Studies - Sign Upgrade	20.205	PID 92303	24,584
Hiram College Hike and Bike Study	20.205	PID 89326	30,086
Franklin Township Sidewalk LPA #24327	20.205	PID 88501	98,670
Tallm Rd. - EDI 16 CH18L	20.205	PID 79066	35,094
Brady Lake Road Bridge Replacement #31287	20.205	PID 78016	2,706
Prospect Summit Hayes Intersect #21432	20.205	PID 79009	54,156
POR - Sandy Lake Road Resurface #23750	20.205	PID 88958	16,308
POR - Cableline Road Resurface #23323	20.205	PID 85151	105,532
Tallmadge Road Resurfacing #25103	20.205	PID 92710	206,474
Eberly Road Bridge Replacement #34288	20.205	PID 85302	145,550
Hopkins Road Bridge Placement #22843	20.205	PID 31880	<u>529,389</u>
<i>Total CFDA #20.205</i>			<u>1,295,539</u>
<i>Passed through Ohio Department of Public Safety:</i>			
<i>State and Community Highway Safety</i>			
High Visibility Enforcement Overtime	20.600	HVEO-2012-67-00-00341-00	<u>16,069</u>
Total U. S. Department of Transportation			<u>1,311,608</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through Ohio Department of Education:</i>			
<u>Special Education Cluster</u>			
<i>Special Education Grants to States</i>			
Title VIB - Division of Special Education Flow-Through	84.027	069773-6B-SF-2012	30,100
Title VIB - Division of Special Education Flow-Through	84.027	069773-6B-SF-2013	11,034
<i>Total CFDA #84.027</i>			<u>41,134</u>
<i>Special Education Preschool Grants</i>			
Early Childhood Special Education Grant	84.173	069773-2012	6,000
Early Childhood Special Education Grant	84.173	069773-2013	2,210
<i>Total CFDA #84.172</i>			<u>8,210</u>
Total Special Education Cluster			<u>49,344</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
RSC Recovery to Work Grant XX '12	84.126	069773 2012	128,449
RSC Recovery to Work Grant XX '11	84.126	069 773 2011	25,923
<i>Total CFDA #84.126</i>			<u>154,372</u>
<i>Passed through Ohio Department of Health:</i>			
<i>Special Education - Grants for Infants and Families with Disabilities</i>			
Help Me Grow '12	84.181	06710031HG0413	22,680
Help Me Grow '12	84.181	06710031HG0413	70,471
Help Me Grow '11	84.181	06710031HG0312	93,150
Help Me Grow '11	84.181	06710031HG0312	43,871
<i>Total CFDA #84.181</i>			<u>230,172</u>
Total U.S. Department of Education			<u>433,888</u>
<u>U.S. Election Assistance Commission</u>			
<i>Passed through Ohio Secretary of State:</i>			
HAVA Title II, 251 Funds	90.401	11-SOS-HHS-67	17,104
Total U.S. Election Assistance Commission			<u>17,104</u>
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Ohio Department of Drug and Alcohol Services:</i>			
Strategic Prevention Framework	93.243	67-1452-SPFSIG-P-12-1175	59,109
Strategic Prevention Framework	93.243	67-1452-SPFSIG-P-13-1175	30,180
<i>Total CFDA #93.243</i>			<u>89,289</u>
<i>Passed through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities	93.617	not available	7,960
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Kinship Navigator Grant	93.605	not available	43,547

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Health and Human Services (Continued)</u>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families			
Caseworker Visits 12	93.556	G-89-20-1133/G-1011-12-5101	4,695
Caseworker Visits 13	93.556	G-89-20-1133/G-1011-13-5101	1,751
Caseworker Visits Admin 12	93.556	G-89-20-1133/G-1011-12-5101	522
Caseworker Visits Admin 13	93.556	G-89-20-1133/G-1011-13-5101	195
ESSA/Family Preservation Operating 12	93.556	G-89-20-1133/G-1011-12-5101	5,082
ESSA/Family Preservation Operating 13	93.556	G-89-20-1133/G-1011-13-5101	740
ESSA/Family Preservation 12	93.556	G-89-20-1133/G-1011-12-5101	972
ESSA/Family Preservation 13	93.556	G-89-20-1133/G-1011-13-5101	1,647
ESSA/Family Reunification Operating 12	93.556	G-89-20-1133/G-1011-12-5101	4,454
ESSA/Family Reunification Operating 13	93.556	G-89-20-1133/G-1011-13-5101	742
ESSA/Family Reunification 12	93.556	G-89-20-1133/G-1011-12-5101	3,125
ESSA/Family Reunification 13	93.556	G-89-20-1133/G-1011-13-5101	3,004
Post Adoption Special 12	93.556	G-89-20-1133/G-1011-12-5101	54,890
Post Adoption Special 13	93.556	G-89-20-1133/G-1011-13-5101	16,353
<i>Total CFDA #93.556</i>			<u>98,172</u>
Temporary Assistance for Needy Families			
TANF Independent Living 11	93.558	G-89-20-1133/G-1011-11-5101	5,332
TANF Independent Living 12	93.558	G-89-20-1133/G-1011-12-5101	21,712
TANF ADC Collections 10	93.558	G-89-20-1133/G-1011-10-5101	(15,190)
TANF Admin 12	93.558	G-89-20-1133/G-1011-12-5101	1,377,323
TANF Admin 13	93.558	G-89-20-1133/G-1011-13-5101	158,213
TANF Earnings from Collections 13	93.558	G-89-20-1133/G-1011-13-5101	1,773
Regular TANF 12	93.558	G-89-20-1133/G-1011-12-5101	252,124
Regular TANF 13	93.558	G-89-20-1133/G-1011-13-5101	287,208
TANF Summer Youth	93.558	G-89-20-1133/G-1011-12-5101	209,570
<i>Total CFDA #93.558</i>			<u>2,298,065</u>
Child Support Enforcement			
CSEA Incentives	93.563	G-89-20-1133/G-1011-12-5101	247,005
Federal Child Support	93.563	G-89-20-1133/G-1011-12-5101	1,029,684
Federal Child Support	93.563	G-89-20-1133/G-1011-13-5101	280,728
<i>Total CFDA #93.563</i>			<u>1,557,417</u>
<u>Child Care Cluster</u>			
Child Care and Development Block Grant			
Child Care Admin 12	93.575	G-89-20-1133/G-1011-12-5101	41,530
Child Care Admin 13	93.575	G-89-20-1133/G-1011-13-5101	17,778
Child Care Non-Admin 12	93.575	G-89-20-1133/G-1011-12-5101	2
Child Care Non-Admin 13	93.575	G-89-20-1133/G-1011-13-5101	71,403
<i>Total CFDA #93.575</i>			<u>130,713</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
Child Care Non-Admin 12	93.596	G-89-20-1133/G-1011-11-5101	76,749
Child Care Refunds 10	93.596	G-89-20-1133/G-1011-12-5101	(461)
Child Care Refunds 13	93.596	G-89-20-1133/G-1011-11-5101	(245)
<i>Total CFDA #93.596</i>			<u>76,043</u>
Total Child Care Cluster			<u>206,756</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
U.S. Department of Health and Human Services (Continued)			
<i>Passed through Ohio Department of Jobs and Family Services</i> (Continued)			
Foster Care Title IV-E			
IV-E Contract Services FCM	93.658	G-89-20-1133/G-1011-12-5101	22,629
IV-E Contract Services FCM	93.658	G-89-20-1133/G-1011-13-5101	7,381
IV-E Admin and Training - Foster Care - 12	93.658	G-89-20-1133/G-1011-12-5101	39,858
IV-E Admin and Training - Foster Care - 13	93.658	G-89-20-1133/G-1011-13-5101	38,962
Title IV-E Foster Care Services	93.658	G-89-20-1133/G-1011-12-5101	172,025
Protect Ohio	93.658	G-89-20-1133/G-1011-12-5101	1,788,279
<i>Total CFDA #93.658</i>			<u>2,069,134</u>
Adoption Assistance			
IV-E Contract Services Adoption Assistance 12	93.659	G-89-20-1133/G-1011-12-5101	22,629
IV-E Contract Services Adoption Assistance 13	93.659	G-89-20-1133/G-1011-13-5101	7,381
IV-E Admin and Training - Adoption Assistance 12	93.659	G-89-20-1133/G-1011-12-5101	121,339
IV-E Admin and Training - Adoption Assistance 13	93.659	G-89-20-1133/G-1011-13-5101	96,503
Non-Recurring Adoption 12	93.659	G-89-20-1133/G-1011-12-5101	4,800
<i>Total CFDA #93.659</i>			<u>252,652</u>
Child Welfare Services State Grants			
Title IV-B 12	93.645	G-89-20-1133/G-1011-12-5101	45,269
Title IV-B 13	93.645	G-89-20-1133/G-1011-13-5101	14,140
Title IV-B Administration 12	93.645	G-89-20-1133/G-1011-12-5101	3,857
Title IV-B Administration 13	93.645	G-89-20-1133/G-1011-13-5101	2,053
<i>Title CFDA #93.645</i>			<u>65,319</u>
Chaffee Foster Care Independence Program			
Chaffee Federal Allocation 12	93.674	G-89-20-1133/G-1011-12-5101	30,886
Chaffee Federal Allocation 13	93.674	G-89-20-1133/G-1011-13-5101	42,532
<i>Total CFDA #93.674</i>			<u>73,418</u>
<u>Social Services Block Grant</u>			
Title XX - Base Subsidy - 12	93.667	G-89-20-1133/G-1011-12-5101	355,261
Title XX - Base Subsidy - 13	93.667	G-89-20-1133/G-1011-13-5101	100,000
Title XX - Transfer Subsidy - 12	93.667	G-89-20-1133/G-1011-12-5101	605,944
Title XX - Transfer Subsidy - 13	93.667	G-89-20-1133/G-1011-13-5101	242,718
<i>Total CFDA #93.667-Passed through ODJFS</i>			<u>1,303,923</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Title XX FY 12	93.667	MH-36-FY12	54,770
Title XX FY 13	93.667	MH-36-FY13	38,012
<i>Total CFDA #93.667-Passed through Ohio Department of Mental Health</i>			<u>92,782</u>
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Title XX CFDA Block Grant est	93.667	not available	106,675
<i>Total CFDA #93.667 - Social Services Block Grant</i>			<u>1,503,380</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
U.S. Department of Health and Human Services (Continued)			
<u>Medical Assistance Program - Project Grants</u>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
State Children Health Inc Prog (SCHIP) 12	93.767	6-89-20-433/6-1011-12-5101	6,293
State Children Health Inc Prog (SCHIP) 13	93.767	6-89-20-433/6-1011-13-5101	1,778
<i>Total CFDA #93.767</i>			<u>8,071</u>
<u>Medical Assistance Program</u>			
<i>Passed through Ohio Department of Develomental Disabilities:</i>			
Medicaid Admin Claiming	93.778	vailable	<u>209,546</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Expanded Medicaid Program	93.778	not available	<u>36,918</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
Alcohol and Drug Medicaid	93.778	not available	<u>2,581</u>
<i>Passed through Ohio Department of Job and Family Services:</i>			
Ohio Home Care Waiver	93.778	not available	<u>37,828</u>
Medicaid NET 12	93.778	6-89-20-1133/6-1011-12-5101	104,030
Medicaid NET 13	93.778	6-89-20-1133/6-1011-13-5101	19,241
Medicaid Refunds/Collections/10	93.778	6-89-20-1133/6-1011-10-5101	(77,622)
Medicaid Refunds/Collections 11	93.778	6-89-20-1133/6-1011-11-5101	(39,809)
Medicaid Refunds/Collections 13	93.778	6-89-20-1133/6-1011-13-5101	(36,522)
Medicaid Admin 12	93.778	6-89-20-1133/6-1011-12-5101	313,718
Medicaid Admin 13	93.778	6-89-20-1133/6-1011-13-5101	111,983
Medicaid Child Welfare Related 12	93.778	6-89-20-1133/6-1011-12-5101	4,239
<i>Total CFDA #93.778</i>			<u>686,131</u>
Total Medical Assistance Program			<u>694,202</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services			
Community Plan Grant - FY 12	93.958	not available	55,355
Community Plan Grant - FY 13	93.958	not available	39,545
<i>Total CFDA #93.958</i>			<u>94,900</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse			
SAPT Alcohol/Drug Block Grant - FY 12/Treatment	93.959	SAPT PERCAPBG87	230,467
SAPT Alcohol/Drug Block Grant - FY 12/Prevention	93.959	SAPT PERCAPBG87	66,135
SAPT Alcohol/Drug Block Grant - FY 12/Treatment	93.959	SAPT PERCAPBG87	111,811
SAPT Alcohol/Drug Block Grant - FY 13/Prevention	93.959	SAPT PERCAPBG87	37,768
Women's Spec. Services Grant-FY12/Treatment	93.959	67-67583-02-W-T-12-8965	133,348
Women's Spec. Services Grant-FY12/Prevention	93.959	67-67583-02-W-T-130-8965	32,978
Women's Spec. Services Grant-FY13/Treatment	93.959	67-67583-02-W-T-12-8965	80,791
Women's Spec. Services Grant-FY13/Prevention	93.959	67-67583-02-W-T-13-8965	20,171
Youth Led Prevention 12	93.959		2,250
Youth Led Prevention 13	93.959		2,600
<i>Total CFDA #93.959</i>			<u>718,319</u>
Total U.S. Department of Health and Human Services			<u>9,772,530</u>

(Continued)

PORTAGE COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Ohio Emergency Management Agency</i>			
<u>Homeland Security Cluster</u>			
Emergency Management Performance Grants			
EMPG Grant	97.042	EMW-2011-EP-000003-S01	48,214
EMPG Grant	97.042	EMW-2012-EP-00004-S01	86,097
<i>Total CFDA #97.042</i>			<u>134,311</u>
Homeland Security Grant Program			
State Homeland Security Program FY 09	97.067	2009-SS-T9-0089	72,579
State Homeland Security Program FY 10	97.067	2010-SS-T0-0012	73,581
SHSP USAR Training Funds FY08	97.067	2009-SS-T9-0089	30,000
<i>Total CFDA #97.067</i>			<u>176,160</u>
Total U.S. Department of Homeland Security			<u>310,471</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 15,555,799</u>

PORTAGE COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE 2: SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Housing Development and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note 1 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 grants or grant agreements. Also, the County monitors the subrecipients to achieve the award's performance goals.

NOTE 3: COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low to moderate income households and to lend money to eligible persons to rehabilitate homes. The U.S. 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 the initial loans made as disbursements on the Schedule. Loan repayments, including interest, are used to make additional loans that are subject to the same compliance requirements imposed by HUD as the initial loans; however, they are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property and by liens recorded with the County. At December 31, 2012, the gross amount of loans outstanding under this program was \$5,700,910.

NOTE 4: MATCHING REQUIREMENTS

Certain federal programs require that the County 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.

PORTAGE COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012
(CONTINUED)

NOTE 5: WORKFORCE INVESTMENT ACT (WIA)

The Geauga, Ashtabula, and Portage Partnership, Inc. (GAPP, Inc.) provides for implementation of a local workforce investment system to comply with the Workforce Investment Act (WIA). The Board of Trustees of GAPP, Inc. consists of thirty-three members, eleven from each participating County. The operation of the Council is controlled by an Advisory Committee, which consists of a representative from each of the three counties. Federal funding that comes from the State is made by GAPP, Inc. on behalf of each County. GAPP, Inc. is a private not-for-profit entity with status as a 501c(3) organization and also functions as the fiscal agent for the participating counties. The Board of Trustees for GAPP, Inc. is appointed by the Board of Commissioners of each County.

NOTE 6: ADJUSTMENT TO 2011 FEDERAL SCHEDULE

The Ohio Department of Developmental Disabilities (DODD) sub-awarded to Portage County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, cost reimbursements for Medicaid eligible individuals were not considered Federal expenditures and OMB Circular A-133 Subpart B §__.205.

Program	Federal CFDA Number	Pass Through Number	2011 Federal Expenditures Reported	2012 Adjustment	Adjusted 2011 Federal Expenditures Reported
Medical Assistance Program	93.778	not available	\$ 351,703	\$ (71,472)	\$ 280,231

NOTE 7: 2012 FEDERAL SCHEDULE

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$23,231. The deferred payment was for Medicaid Administrative Claiming (MAC) and Wavier Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses, and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

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 \$1,288 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. The revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses accrued in prior reporting periods.

**PORTAGE COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 & §.505
DECEMBER 31, 2012**

1. SUMMARY OF AUDITOR'S RESULTS

2012(i)	Type of Financial Statement Opinion	Unmodified
2012(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2012(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2012(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2012(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2012(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2012(v)	Type of Major Programs' Compliance Opinions	Unmodified
2012(vi)	Are there any audit findings under §.510?	No
2012(vii)	Major Programs (list): Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - CFDA #10.557 Community Development Block Grants - CFDA #14.228 Temporary Assistance for Needy Families - CFDA #93.558	
2012(viii)	Dollar Threshold: A/B Programs	Type A: \$466,674 Type B: All Others
2012(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

None.

**PORTAGE COUNTY, OHIO
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2012**

The prior audit report, as of December 1, 2011, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.