

Tuscarawas County Family and
Children First Council
Tuscarawas County, Ohio

Audited Financial Statements

For the Years Ended
December 31, 2012 and 2011



Dave Yost • Auditor of State

Tuscarawas County Family and Children First Council
P.O. Box 6217
New Philadelphia, Ohio 44663

We have reviewed the *Independent Auditor's Report* of the Tuscarawas County Family and Children First Council, Tuscarawas County, prepared by Rea & Associates, Inc., for the audit period January 1, 2011 through December 31, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 31, 2013

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL

**AUDITED FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

<u>CONTENTS</u>	<u>PAGE</u>
Independent Auditor’s Report	1-2
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances, All Governmental Fund Types For the Year Ended December 31, 2012	3
Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances, All Governmental Fund Types For the Year Ended December 31, 2011	4
Notes to the Financial Statements	5-12
Independent Auditor’s Report on Internal Control over Financial Reporting And on Compliance and Other Matters Required By Government Auditing Standards	13-14

INDEPENDENT AUDITOR'S REPORT

April 30, 2013

Governing Board
Tuscarawas County Family and Children First Council
P.O. Box 6217
New Philadelphia, OH 44663

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Tuscarawas County Family and Children First Council, Tuscarawas County, Ohio (the "Council") as of and for the years ended December 31, 2012 and 2011.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fair presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Council's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Council prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

Tuscarawas County Family and Children First Council
Independent Auditor's Report
April 30, 2013

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council as of December 31, 2012 and 2011, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Tuscarawas County Family and Children First Council, Tuscarawas County, Ohio as of December 31, 2012 and 2011, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2013, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Rea & Associates, Inc.

**TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>All Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$ 15,750	\$ 338,768	\$ 354,518
Administrative	40,881	-	40,881
Other	311	-	311
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	56,942	338,768	395,710
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Salaries	60,490	3,456	63,946
Employee Fringe Benefits	22,690	-	22,690
Contract Services	1,528	319,680	321,208
Treatment Services	-	26,449	26,449
Material & Supplies	465	831	1,296
Advertising and Printing	92	-	92
Travel Reimbursements	2,702	-	2,702
Capital Outlay	-	2,495	2,495
Other	2,440	-	2,440
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	90,407	352,911	443,318
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(33,465)	(14,143)	(47,608)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1, 2012	46,675	137,664	184,339
	<hr/>	<hr/>	<hr/>
Restricted for State and Federal Grants	-	123,521	123,521
Assigned for Travel Reimbursements	169	-	169
Unassigned	13,041	-	13,041
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31, 2012	\$ 13,210	\$ 123,521	\$ 136,731
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>All Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$ 15,750	\$ 443,561	\$ 459,311
Administrative	47,888	-	47,888
Other	1,746	-	1,746
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	65,384	443,561	508,945
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Salaries	61,923	1,456	63,379
Employee Fringe Benefits	20,450	-	20,450
Contract Services	29	380,318	380,347
Treatment Services	-	10,923	10,923
Material & Supplies	1,053	-	1,053
Advertising and Printing	-	-	-
Travel Reimbursements	2,156	-	2,156
Capital Outlay	82	-	82
Other	1,659	9,600	11,259
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	87,352	402,297	489,649
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(21,968)	41,264	19,296
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1, 2011	68,643	96,400	165,043
	<hr/>	<hr/>	<hr/>
Restricted for State and Federal Grants	-	137,664	137,664
Assigned for Contract Services	64	-	64
Unassigned	46,611	-	46,611
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31, 2011	\$ 46,675	\$ 137,664	\$ 184,339
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The notes to the financial statements are an integral part of this statement.

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of the Entity

Section 121.37, Revised Code, created the Ohio Family and Children First Cabinet Council and permitted counties to establish County Family and Children First Councils. Statutory membership of a county council consists of the following individuals:

1. The director of the board of alcohol, drug addiction, and mental health services that serves the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards;
2. The health commissioner of the board of health of each city or general health district in the county, or their designees;
3. The director of the county department of job and family services;
4. The executive director of the county agency responsible for the administration of children services pursuant to section 5153.15 of the Revised Code;
5. The superintendent of the county board of mental retardation and developmental disabilities;
6. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each county of its determination at least biennially;
7. A school superintendent representing all other school districts with territory in the county, as designated at a biennial meeting of the superintendents of those districts;
8. A representative of the largest city in the county;
9. The chair of the board of county commissioners, or an individual designated by the board;
10. A representative of the regional office of the department of youth services;
11. A representative of the county's head start agencies, as defined in section 3301.31 of the Revised Code;
12. A representative of the county's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986";
13. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families; and

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. At least three individuals representing the interests of families in the county. Where possible, the number of members representing families shall be equal to twenty percent of the council's remaining membership. In addition, a County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the council.

A county council's statutory responsibilities include the following:

1. Refer to the cabinet council those children for whom the council cannot provide adequate services;
2. Make periodic reports to the cabinet council regarding the number of children referred to the county council and the progress made in meeting the needs of each child;
3. Develop a plan that reviews and adjusts existing programs, fills service gaps where possible, or invests new approaches to achieve better results for families and children;
4. Participate in the development of a countywide, comprehensive, coordinated, multidisciplinary, interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the department of health for early intervention services under the "Education of the Handicapped Act Amendments of 1986";
5. Maintain an accountability system to monitor the council's progress in achieving its purposes; and
6. Establish a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Alcohol, Drug, and Mental Health Services Board of Tuscarawas and Carroll Counties became the administrative agent for Tuscarawas County Family and Children First Council, (the "Council") on July 1, 2010. The Tuscarawas County Auditor serves as the fiscal agent for the Council.

As of December 31, 2012, thirty two agencies are members of Tuscarawas County Family & Children First Council.

The Council's management believes these financial statements present all activities for which the Council is financially accountable.

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Council recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

Deposits and Investments

As required by Ohio Revised Code, the Tuscarawas County Treasurer is the custodian for the Council's cash. The County's cash and investment pool holds the Council's assets, valued at the County Treasurer's carrying amount.

Fund Accounting

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

1. General Fund

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

2. Special Revenue Funds

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

Creative Options Fund – This fund receives grant monies to help support children with non-behavioral health needs.

Help Me Grow Fund State–This fund receives state grant monies from the Ohio Department of Health to help identify young children who may need intervention prior to beginning school.

Help Me Grow Fund Federal – This fund receives federal grant monies from the Ohio Department of Health to help identify young children who may need intervention prior to beginning school.

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

OCTF Local Advisory Board Fund – This fund receives grant monies to partially fund positive parenting programs.

Partnership for Success Fund – This fund received grant monies to respond effectively to child and adolescent problem behaviors while promoting positive youth development. This funding source was eliminated by the state during 2011.

Home Choice Fund – This fund receives grant monies to assist children/adolescents with disabilities to move from long-term services and support systems to home and community-based settings.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually. A summary of 2012 and 2011 budgetary activity appears in Note 2.

Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*,” the Council classifies its fund balances based on the purpose for which the resources were received and the level of constraint placed on the resources. The classifications are as follows:

Nonspendable

The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned.

Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed

The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Council. Those committed amounts cannot

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned

Amounts in the assigned fund balance classification are intended to be used by the Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Council. The Council has by resolution authorized the Fiscal Manager to assign fund balance. The Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

Unassigned

Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The Council applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Changes in Accounting Principals

For fiscal year 2011, the Council has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions.*"

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned and/or unassigned.

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property, Plant and Equipment

The Council records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

NOTE 2 – BUDGETARY ACTIVITY

2012 Budgeted vs. Actual Receipts:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$103,616	\$56,942	\$ (46,674)
Special Revenue	457,152	338,768	(118,384)
Total	\$560,768	\$395,710	\$ (165,058)

2012 Budgeted vs. Actual Budgetary Basis Expenditures:

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$149,775	\$90,576	\$59,199
Special Revenue	594,815	353,885	\$240,930
Total	\$744,590	\$444,461	\$300,129

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 2 – BUDGETARY ACTIVITY (Continued)

2011 Budgeted vs. Actual Receipts:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$82,242	\$65,384	\$ (16,858)
Special Revenue	534,844	443,561	(91,283)
Total	\$617,086	\$508,945	\$ (108,141)

2011 Budgeted vs. Actual Budgetary Basis Expenditures:

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$150,886	\$87,416	\$63,470
Special Revenue	631,244	466,162	165,082
Total	\$782,130	\$553,578	\$228,552

NOTE 3 – RETIREMENT SYSTEM

Member Employer Retirement Rates

The Council contributes to Ohio Public Employees Retirement System (OPERS) for the Council Coordinator. OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits. The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OPERS members contributed 10% of their gross salaries and the Council contributed an amount equaling 14% of participants' gross salaries. The Council has paid all contributions required through December 31, 2012.

NOTE 4 – RISK MANAGEMENT

Commercial Insurance

The Council is insured through Tuscarawas County. Tuscarawas County has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions.

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL
TUSCARAWAS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

NOTE 4 – RISK MANAGEMENT (Continued)

Settlements have not exceeded insurance coverage in any of the last three years. There has not been a significant reduction in coverage from the prior year.

NOTE 5 – CONTINGENT LIABILITIES

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

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

April 30, 2013

Governing Board
Tuscarawas County Family and Children First Council
P.O. Box 6217
New Philadelphia, OH 44663

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 Tuscarawas County Family and Children First Council, Tuscarawas County, Ohio (the "Council") as of and for the years ended December 31, 2012 and 2011, and related notes to the financial statements and have issued our report thereon dated April 30, 2013 wherein we noted the Council followed accounting financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 1.

Internal Control over Financial Reporting

As part of our financial statement audit, we considered the Council'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 Council'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 Council'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 Council'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 Council's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rea & Associates, Inc.



Dave Yost • Auditor of State

TUSCARAWAS COUNTY FAMILY AND CHILDREN FIRST COUNCIL

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 13, 2013**