



Dave Yost • Auditor of State



**Cuyahoga County, Ohio**

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**CUYAHOGA COUNTY, OHIO**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through the Ohio Department of Education:</i>			
Child Nutrition Cluster:			
Non-Cash Assistance (Food Distribution):			
National School Lunch Program	10.555	N/A	\$ 6,128
Non-Cash Assistance Subtotal			<u>6,128</u>
Cash Assistance:			
National School Lunch Program	10.555	N/A	506,170
School Breakfast Program	10.553	N/A	295,046
Cash Assistance Subtotal			<u>801,216</u>
Total Child Nutrition Cluster			<u>807,344</u>
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1213-11-0026	14,420,114
<b>Total U.S. Department of Agriculture</b>			<u><b>15,227,458</b></u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through the Ohio Department of Education:</i>			
Special Education Cluster (IDEA):			
Special Education--Grants to States (IDEA, Part B):			
CCBDD FY 2012 TITLE VI-B School Age Grant	84.027	066563-6BSF-12	288,360
CCBDD FY 2013 TITLE VI-B School Age Grant	84.027	066563-6BSF-13	166,311
ARRA - Special Education - Preschool Grants (IDEA Preschool), Recovery Act:			
ARRA - CCBDD FY 2010 William B Day Early Child Ctr., Recovery Act	84.392	ARRA-066563-CC-2011	955
ARRA - FY 2011 Early Childhood Special Education, Recovery Act	84.392	ARRA-066563-PGS1-2011	164
Total Special Education Cluster			<u>455,790</u>
<i>Passed Through the Ohio Department of Rehabilitation Services</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States:			
Pathways II Cooperative Project	84.126	NA	1,202,634
<i>Passed Through the Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families:			
Help Me Grow	84.181	NA	1,108,835
<b>Total U.S. Department of Education</b>			<u><b>2,767,259</b></u>
<b>U.S. DEPARTMENT OF ENERGY</b>			
<i>Passed Through the Ohio Department of Development:</i>			
Weatherization Assistance for Low-Income Persons:			
Home Weatherization Assistance Program 2011	81.042	H-11-110	1,160,147
Home Weatherization Assistance Program 2012	81.042	H-12-109	198,999
ARRA - Weatherization Assistance for Low-Income Persons 2009-2010, Recovery Act	81.042	ARRA-10-109	1,356,122
Total CFDA # 81.042			<u>2,715,268</u>
Energy Efficiency and Conservation Block Grant Program:			
Fairgrounds Wind Turbine Project	81.128	09EE004049	1,143,416
Fairgrounds Wind Turbine Project	81.128	09EE004049	391,486
ARRA-EECBG Block Grant, Recovery Act	81.128	DE-EE0000708	1,252,668
Total CFDA # 81.128			<u>2,787,570</u>
<b>Total U.S. Department of Energy</b>			<u><b>5,502,838</b></u>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>			
<i>Direct Programs:</i>			
Great Lakes Program:			
Great Lakes Restoration	66.469	EPA-R5-GL-2010-1	436,156
Brownfields Assessment and Cleanup Cooperative Agreements:			
US EPA 2008 BROWNFIELD RLF	66.818	BF-00E64101-01-0	1,231
2009 EPA Coalition assessment Grant	66.818	BF-00E95801-0	174,169
ARRA - US EPA 2010 ARRA Supplemental, Recovery Act	66.818	2B-0097301-0	344,092
Total CFDA # 66.818			<u>519,492</u>
<b>Total U.S. Environmental Protection Agency</b>			<u><b>955,648</b></u>

See the accompanying notes to this schedule.

**CUYAHOGA COUNTY, OHIO  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Direct Programs:</i>			
Healthy Marriage Promotion and Responsible Fatherhood Grants: National Fatherhood Initiative	93.086	90FE00520-01	\$ 3,548
Substance Abuse and Mental Health Services - Projects of Regional and National Significance: CPC Felony Drug Court	93.243	1H79TI023086-01	197,754
Low-Income Home Energy Assistance: HWAP — HHS Administration 2007	93.568	H-05-109	190
Home Weatherization Assistance Program 2011	93.568	H-11-110	4,669
Home Weatherization Assistance Program 2012	93.568	H-12-109	68,734
ARRA - HWAP ARRA 2009-2010, Recovery Act	93.568	ARRA-10-109	186,381
Total CFDA # 93.568			<u>259,974</u>
HIV Emergency Relief Project Grants: HIV Emergency Relief P.C. Support 10/11	93.914	2H89HA00045-15-00	874
HIV Emergency Relief P.C. Support 11/12	93.914	2H89HA00045-16-00	1,905,713
Total CFDA # 93.914			<u>1,906,587</u>
<i>Passed Through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments: Polling Place Accessibility-HAVA Title II	90.401	NA	33,591
U.S. Election Assistance Commission Research Grants: US HHS HAVA Grant	90.403	NA	50,000
Voting Access For Individuals with Disabilities - Grants For Protection and Advocacy Systems: US HHS HAVA Grant	93.617	NA	59,255
Polling Place Accessibility	93.617	NA	34,356
Total CFDA # 93.617			<u>93,611</u>
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
Adoption Opportunities Grant	93.652	90CO103401	361,156
Promoting Safe and Stable Families	93.556	G-1213-11-0026	1,349,581
Temporary Assistance for Needy Families (TANF) (Title IV-A)	93.558	G-1213-11-0026	27,942,137
Child Support Enforcement (Title IV-D): Program Funding	93.563	G-1213-11-0026	15,885,000
Child Support Performance Incentives	93.563	G-1213-11-0026	2,402,948
Total CFDA # 93.563			<u>18,287,948</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	G-1213-11-0026	288,520
Child Welfare Services - State Grants (Title IV-B): Title IV-B Allocation	93.645	G-1213-11-0026	535,197
Regional Training Centers	93.645	G-1213-11-0026	86,228
Total CFDA # 93.645			<u>621,425</u>
Child Care and Development Fund (CCDF) Cluster: Child Care Development Block Grant	93.575	G-1213-11-0026	4,947,083
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1213-11-0026	(1,834,556)
Total CCDF Cluster			<u>3,112,527</u>
Foster Care (Title IV-E) Administrative and Training	93.658	G-1213-11-0026	3,582,798
Foster Care (Title IV-E) Foster Care Maintenance (FCM) and Purchased Administration	93.658	G-1213-11-0026	19,179,956
Foster Care (Title IV-E) Regional Training Centers	93.658	G-1213-11-0026	202,282
Foster Care (Title IV-E) Direct Contract Costs	93.658	G-1213-11-0026	852,491
Total CFDA # 93.658			<u>23,817,527</u>
Adoption Assistance (Title IV-E): Administrative and Training	93.659	G-1213-11-0026	17,576,514
Adoption Assistance (Title IV-E): Regional Training Centers	93.659	G-1213-11-0026	69,556
Adoption Assistance (Title IV-E): Direct Contract Costs	93.659	G-1011-11-5026 / G-1213-11-0026	852,491
Adoption Assistance (Title IV-E): Non-Recurring Adoption	93.659	G-1011-11-5026 / G-1213-11-0026	36,050
Total CFDA # 93.659			<u>18,534,611</u>
Social Services Block Grant (Title XX)	93.667	G-1213-11-0026	27,001,281

See the accompanying notes to this schedule.

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**CUYAHOGA COUNTY, OHIO  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>			
<i>Passed Through the Ohio Department of Job and Family Services: (Continued)</i>			
Chafee Foster Care Independence Program	93.674	G-1213-11-0026	\$ 1,398,723
Child Support Enforcement Research	93.564	G-1213-11-0026	15,589
Children's Justice Grants to States	93.643	G-1213-11-0026	6,562
Medical Assistance Program - Medicaid	93.778	G-1213-11-0026	7,449,610
Medical Assistance Program (Child Welfare Related)- Medicaid	93.778	G-1213-11-0026	318,119
Total CFDA # 93.778			<u>7,767,729</u>
Foster Care (Title IV-E) - Administration Juvenile Court	93.658	75-5-1545	431,123
<i>Passed Through Ohio Department of Mental Health Services:</i>			
Social Services Block Grant (Title XX)	93.667	MH12	1,124,491
Medical Assistance Program — Title XIX	93.778		61,916,790
Block Grants for Community Mental Health Services	93.958	MH12	842,359
<i>Passed Through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medical Assistance Program — Waiver Administration	93.778	N/A	1,749,276
Medical Assistance Program - Home Care Waiver Program	93.778	N/A	83,034
Total CFDA # 93.778			<u>1,832,310</u>
Social Services Block Grant (Title XX)	93.667	MR-18-01	950,788
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Substance Abuse and Mental Health Services - Access To Recovery	93.275	99-E66F-ATR-T-09-0836	5,000
Block Grants For Prevention and Treatment of Substance Abuse:			
Health Block Grant (Per Capita)	93.959	N/A	5,659,367
UMADOP	93.959	N/A	346,810
Women's 15%	93.959	N/A	1,266,373
Yment	93.959	N/A	134,035
TASC	93.959	N/A	664,561
Community Prevention	93.959	N/A	112,599
Drug Free Community Coalition	93.959	N/A	55,301
Youth Services DYS Aftercare	93.959	N/A	232,360
Youth-Led Prevention	93.959	N/A	12,491
TASC FY 12	93.959	18-10342-TASC-O-11-9196	308,182
TASC FY 13	93.959	18-10342-TASC-O-11-9196	256,932
Total			<u>9,049,011</u>
Medical Assistance Program — Title XIX	93.778	N/A	7,527,713
<b>Total U.S. Department of Health and Human Services</b>			<u><b>216,729,966</b></u>
<b>SOCIAL SECURITY ADMINISTRATION</b>			
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries:			
Ticket to Work Program	96.009	N/A	6,422
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
Social Security - Disability Insurance (DI)	96.001		55,504
Social Security - Retirement Insurance	96.002		142,488
<b>Total Social Security Administration</b>			<u><b>204,414</b></u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Direct Programs:</i>			
Port Security Grant Program FY 08/09	97.056	2008-GB-T8-K107	633,203
Port Security Grant Program FY 09/10	97.056	2008-GB-T8-K107	473,322
Port Security Grant Program FY 10/13	97.056	2010-PU-T0-K018	468,951
Total CFDA # 97.056			<u>1,575,476</u>

See the accompanying notes to this schedule.

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**CUYAHOGA COUNTY, OHIO**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
<b>U.S. DEPARTMENT OF HOMELAND SECURITY (CONTINUED)</b>			
<i>Passed Through the Ohio Department of Public Safety:</i>			
Emergency Management Performance Grants:			
Emergency Management	97.042	34-6000.817	\$ 312,561
Port Security Grant Program:			
Port Wide WMD Maritime Exercise	97.056	FY2009-PORT-IJ8	34,336
Port Security FY2010-Medical Examiner 13	97.056	2010-PU-T0-K018	14,215
Total CFDA # 97.056			<u>48,551</u>
<i>Passed Through the Ohio Department of Emergency Management Assistance:</i>			
Interoperable Emergency Communications FY 2009	97.055	2009-IP-T9-0016	25,510
Interoperable Emergency Communications FY 2009	97.055	2010-IP-T0-0007	32,480
Total CFDA # 97.055			<u>57,990</u>
Homeland Security Grant Program:			
Structural Collapse Training - FY09 SHSP	97.067	2009-SS-T9-0089	15,000
State SHSP-Law Enforcement (SHSPLE) 2008	97.067	2008-GE-T8-0025	188
State SHSP-Law Enforcement (SHSPLE) 2009	97.067	2009-SS-T9-0089	771,954
State SHSP-Law Enforcement (SHSPLE) 2009	97.067	2010-SS-TO-0012	156,624
NEORFC-FY09 Urban Area Security Initiative	97.067	EMW-2011-SS-00070	82,709
NEORFC-FY09 (SHSPLE)	97.067	2010-SS-TO-0012	99,136
Urban Area Security Initiative (URSI)	97.067	2008-GE-T8-0030	1,499,417
Urban Area Security Initiative (URSI)	97.067	2009-SS-T9-0089	4,055,931
Urban Area Security Initiative (URSI)	97.067	2010-SS-TO-0012	1,351,191
Community Emergency Response Team Grant	97.067	2009-SS-T9-0089	724,905
Community Emergency Response Team Grant	97.067	2010-SS-TO-0012	135,549
Regional Collaboration Prj	97.067	2009-SS-T9-0089	228,168
Regional Collaboration Prj	97.067	2009-SS-T9-0089	79,503
Total CFDA # 97.067			<u>9,200,275</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>11,194,853</u></b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Direct Programs:</i>			
CDBG - Entitlement Grants Cluster:			
CDBG Rehab Operations FY 08	14.218	B-08-UC-39-0001	100,000
2008 Neighborhood Stabilization Program	14.218	B-08-UC-39-0002	1,432,782
2011 NSP 3 Admin	14.218	B-11-UN-39-0002	801,733
CDBG YR 35 2009	14.218	B-09-UC-39-0001	33,171
CDBG YR 36 2010	14.218	B-10-UC-39-0001	612,021
CDBG YR 37 2011	14.218	B-11-UC-39-0001	3,248,032
CDBG YR 38 2012	14.218	B-12-UC-39-0001	893,143
CDBG Program Loans (FY 2012 Beg Bal Loan Rec)	14.218		15,076,778
ARRA - 2009 CDBG ARRA Entitlement Grants (CDBG-R), Recovery Act Funded	14.253	B-09-UY-39-0001	1,365
Total CDBG - Entitlement Grants Cluster			<u>22,199,025</u>
CDBG / State's Program and Non-Entitlement Grants:			
2009 STATE NSP PROJECT PLAN	14.228	B-Z-08-246-1	45,036
Emergency Solutions Grant Program:			
Emergency Shelter Grants Program (ESG) 2011	14.231	S-11-UC-39-0001	173,975
Housing Stability 2011	14.231	B-K-11-1DD-1	226,220
Total CFDA # 14.231			<u>400,195</u>
Supportive Housing Program:			
SHP-10 DOMESTIC VIOLENCE CENTER	14.235	OH16B70-2030	75,697
SHP-11 DOMESTIC VIOLENCE CENTER	14.235	OH16B70-2030	12,858
SHP -10 SA Pass Transitional	14.235	OH0053B5E020801	527,499
SHP-11 SA Pass Transitional	14.235	OH0053B5E020801	55,855
SHP-10 SA ZELMA GEORGE	14.235	OH0073B5E020802	28,700
SHP-11 SA ZELMA GEORGE	14.235	OH0073B5E020802	147,490
SHP-10 HEP	14.235	OH0070B5E021003	138,090
SHP-11 HEP	14.235	OH0070B5E021003	130,411
SHP -10 PASS Supportive	14.235	OH0052B5E020801	265,549
SHP -11 PASS Supportive	14.235	OH0052B5E020801	79,745
Total CFDA # 14.235			<u>1,461,894</u>

See the accompanying notes to this schedule.

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**CUYAHOGA COUNTY, OHIO**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)</b>			
<i>Direct Programs: (Continued)</i>			
Shelter Plus Care 2005 — SRA	14.238	OH16C50-2001	\$ 45,320
Shelter Plus Care 2006 - SRA	14.238	OH16C60-2001	201,374
Shelter Plus Care '09 Renewal -SRA	14.238	OH0278C5E020901	7,254
Shelter Plus Care '10 Renewal -SRA	14.238	OH0278C5E021001	550,167
Shelter Plus Care '10 Renewal -SRA	14.238	OH0278C5E021101	430,064
Shelter Plus Care '11 Renewal -SRA	14.238	OH0278C5E021101	597,415
Shelter Plus Care '07 - SRA	14.238	OH16C70-2001	362,877
Shelter Plus Care '08 - SRA	14.238	OH0035C5E020800	397,974
Shelter & Care '09 - SRA (6yr)	14.238	OH0310C5E020900	272,948
Shelter & Care '10 renewal - TRA	14.238	OH0060C5E020802	2,522,193
Shelter & Care '11 renewal - TRA	14.238	OH0060C5E020802	6,170,806
Shelter Plus Care '10 Renewal -TRA-7 Unit	14.238		7,697
Total CFDA # 14.238			<u>11,566,089</u>
 Home Investment Partnerships Program (HOME):			
Home 1996	14.239	M-96-DC-39-0216	
Home 2000	14.239	M-00-DC-39-0216	24,934
Home 2004	14.239	M-04-DC-39-0216	25,000
Home ADM Operations 2006	14.239	M-03-DC-39-0216	164,202
Home 2007	14.239	M-07-DC-39-0216	158,924
Home 2008	14.239	M-08-DC-39-0216	186,837
Home 2009	14.239	M-09-DC-39-0216	361,515
Home 2010	14.239	M-10-DC-39-0216	598,978
Home 2011	14.239	M-11-DC-39-0216	1,121,712
Home 2012	14.239	M-12-DC-39-0216	24,056
Home Program Loans (FY 2012 Beg Bal Loans Receivable)	14.239		11,985,845
Total CFDA # 14.239			<u>14,652,003</u>
 CDBG / Brownfields Economic Development Initiative:			
HUD Section 108	14.246	B-94-UC-39-0001	<u>1,458,227</u>
 ARRA - Neighborhood Stabilization Program, Recovery Act Funded (NSP 2):			
2010 NSP2 admin	14.256	B-09-CN-OH-0032	<u>2,039,761</u>
 ARRA - Homelessness Prevention and Rapid Re-Housing Program, Recovery Act Funded			
	14.257	S-09-UY-39-0001	<u>383,235</u>
 <i>Passed Through the Ohio Department of Development:</i>			
ARRA - Homelessness Prevention and Rapid Re-Housing Program, Recovery Act Funded	14.257	B-A-09-246-1	<u>334,329</u>
 <i>Passed Through the City of Cleveland:</i>			
ARRA - Homelessness Prevention and Rapid Re-Housing Program, Recovery Act Funded	14.257	S-09-MY-39-0004	<u>1,592,345</u>
 <i>Passed Through the City of Cleveland Heights:</i>			
ARRA - Homelessness Prevention and Rapid Re-Housing Program, Recovery Act Funded	14.257	S-09-MY-39-0005	<u>62,517</u>
 <i>Passed through the Cuyahoga County Board of Health:</i>			
Healthy Homes Demonstration Grants:			
2011 Healthy Homes Initiative Grants	14.901	OHLHD0218-10	<u>27,642</u>
2011 Lead Hazard Reduction Demonstration Grant	14.905	OHLHD0218-10	<u>984,200</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>57,206,498</b></u>
 <b>U.S. DEPARTMENT OF JUSTICE:</b>			
<i>Direct Programs:</i>			
Violence Against Women Act Court Training and Improvements Grants:			
Victim Safety Enhancement	16.013	2011-WC-AX-K019	<u>24,231</u>
 Congressionally Recommended Awards:			
Prisoner Reentry Program	16.753	2010-DDBX-0426	<u>26,360</u>

See the accompanying notes to this schedule.

(Continued)

**CUYAHOGA COUNTY, OHIO  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
<b>U.S. DEPARTMENT OF JUSTICE: (Continued)</b>			
<i>Direct Programs: (Continued)</i>			
Drug Court Discretionary Grant Program:			
DOJ/BJA Adult Drug Court Opiate FY12-14	16.585	2011-DX-BX-0119	\$ 40,601.00
DOJ/BJA Adult Drug Court Opiate 9/30/11-9/29/12	16.585	1H79TI023875-01	<u>59,367</u>
Total CFDA # 16.585			<u>99,968</u>
ARRA - Public Safety Partnership and Community Policing Grants, Recovery Act Funded:			
Child Sexual Predator Grant Program	16.710	2010-CSWX-0007	<u>239,058</u>
Reduction and Prevention of Children's Exposure to Violence:			
Child Exposed to Violence Demo PHSI	16.730	2010-MU-MUK-001	<u>293,062</u>
Supervised Visitation, Safe Havens for Children:			
Safe Havens: Visitation & Exchange prg	16.527	2011-CW-AX-K004	<u>1,051</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:			
Family Justice Center Project - 09/2011	16.590	2009-WE-AX-0043	<u>172,541</u>
DNA Backlog Reduction Program	16.741	2010-DN-BX-K073	69,615
DNA Backlog Reduction Program	16.741	2010-DN-BX-K073	<u>84,265</u>
Total CFDA # 16.741			<u>153,880</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-PC-NFS-7807	<u>67,473</u>
Missing Children's Assistance:			
Internet Crimes Against Children FY 09	16.543	2009-MC-CX-K032	432,437
Internet Crimes Against Children FY 11-12	16.543	2011-MC-CX-K026	<u>96,757</u>
Total CFDA # 16.543			<u>529,194</u>
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	<u>50,471</u>
Edward Byrne Memorial Justice Assistance Grant Program:			
JAG Asst Justice 08	16.738	2008-DJ-BX-0287	7,862
JAG Asst Justice 09-13	16.738	2010-DJ-BX-0251	<u>180,924</u>
Total CFDA # 16.738			<u>188,786</u>
Second Chance Act Prisoner Reentry Initiative:			
Second Chance Act Adult Offender Reentry	16.812	2011-CZ-BX-0027	396,884
Modified Therapeutic & Intensive Case Management	16.812	2010-RW-BX-0010	64,610
Project Restore Program 2010/2011	16.812	2010-CZ-BX-0113	<u>334,453</u>
Total CFDA # 16.812			<u>795,947</u>
<i>Passed Through Ohio Office of Justice Assistance:</i>			
Crime Victim Assistance:			
Voca Children Who Witness Violence 2012	16.575	2012-ADSCE471	<u>53,572</u>
<i>Passed Through the Ohio Department of Public Safety:</i>			
Violence Against Women Formula Grants:			
FY 2011 VAWA Block Grant	16.588	2010-WF-RPU-0769	88,229
FY 2012 VAWA Block Grant	16.588	2011-WF-RPU-0769	356,350
FY 2011 VAWA Administration	16.588	2010-WF-ADM-8668	3,403
FY 2012 VAWA Administration	16.588	2011-WF-ADM-8668	<u>6,403</u>
Total CFDA # 16.588			<u>454,385</u>
Edward Byrne Memorial Justice Assistance Grant Program:			
OCJS JAG / PSI GRANT	16.738	2011-JG-C01-6924	<u>96,688</u>
<i>Passed Through the Ohio Department of Youth Services:</i>			
Juvenile Accountability Block Grants:			
ODYS Step Down	16.523	2007-JB-01-B068	5,535
2010 JAIBG Block Grant	16.523	2009-JB-RPU-0700	2,528
2011 JAIBG Block Grant	16.523	2010-JB-RPU-0700	66,857
2012 JAIBG Block Grant	16.523	2011-JB-RPU-0700	<u>109,492</u>
Total CFDA # 16.523			<u>184,412</u>

See the accompanying notes to this schedule.

(Continued)

**CUYAHOGA COUNTY, OHIO**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
<b>U.S. DEPARTMENT OF JUSTICE: (Continued)</b>			
<i>Passed Through the Ohio Department of Youth Services: (Continued)</i>			
Juvenile Justice and Delinquency Prevention Allocation to States:			
JJDP Block Grant FY 2010	16.540	2009-JJ-RPU-0795	\$ 28,584
JJDP Block Grant FY2011	16.540	2010-JJ-RPU-0795	92,408
JJDP Block Grant FY2012	16.540	2011-JJ-RPU-0795	68,245
2011 Cuyahoga JJ Administration	16.540	2010-JJ-ADM-0320	59
Total CFDA # 16.540			189,296
<i>Passed Through the City of Cleveland:</i>			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program, Recovery Act Funded:			
ARRA - Recovery Act-Justice Reform 2009/2013	16.804	2009-SC-B9-0367	158,898
<b>Total U.S. Department of Justice</b>			<b>3,779,273</b>
<b>U.S. DEPARTMENT OF LABOR:</b>			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
<i>WIA Cluster:</i>			
WIA-Adult Programs (SFY 12) (1/12 - 6/12)	17.258	JFSFAP12	1,251,620
WIA-Adult Programs (SFY 12)-Admin (1/12 - 6/12)	17.258	JFSFAP12	45,877
WIA-Adult Programs (SFY 13) (7/12 - 12/12)	17.258	JFSFAP13	1,317,283
WIA-Adult Programs (SFY 13)-Admin (7/12 - 12/12)	17.258	JFSFAP13	69,266
WIA-Disability Employment Initiative	17.258	JFSFAP13	21,706
Total WIA-Adult			2,705,752
WIA-Youth Activities (SFY 12) (1/12 - 6/12)	17.259	JFSFAP12	1,811,576
WIA Youth Activities (SFY 12)-Admin (1/12 - 6/12)	17.259	JFSFAP12	66,402
WIA-Youth Activities (SFY 13) (7/12 - 12/12)	17.259	JFSFAP13	1,135,232
WIA-Youth Activities (SFY 13)-Admin (7/12 - 12/12)	17.259	JFSFAP13	59,693
Total WIA-Youth Activities			3,072,903
WIA-Dislocated Worker (SFY 12) (1/12 - 6/12)	17.278	JFSFAP12	944,634
WIA-Dislocated Worker (SFY 12)-Admin (1/12 - 6/12)	17.278	JFSFAP12	69,445
WIA-Dislocated Worker (SFY 13) (7/12 - 12/12)	17.278	JFSFAP13	708,154
WIA-Dislocated Worker (SFY 13)-Admin (7/12 - 12/12)	17.278	JFSFAP13	37,236
WIA-Adult Under Dislocated Worker	17.278	JFSFAP12,13	1,054,531
WIA-Rapid Response	17.278	JFSFAP12,13	587,143
Total WIA - Dislocated Workers			3,401,143
<b>Total U.S. Department of Labor</b>			<b>9,179,798</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION:</b>			
<i>Passed Through the Ohio Department of Transportation:</i>			
Highway Planning and Construction:			
ODOT — LPA/Bagley Road	20.205	E080 (859)	123,073
ODOT — ARRA - LPA/Bainbridge Road-Stimulus Dollar, Recovery Act Funded	20.205	E080 (298)	1,195,013
ODOT---- LPA/COLUMBUS ROAD LIFT BRIDGE	20.205	FAP No: E100412	3,166,326
ODOT — LPA/Eastland Rd and East Land Bridge No. 27	20.205	FAN-E050493	897,684
ODOT-- LPA/CEAO BRIDGE ENGINEERING	20.205	FAN DOT1E120 000262	79,987
ODOT — LPA/Fitch Road Grade Separation	20.205	E041 (150)	1,743,595
ODOT — LPA/Fitch Road Right of Way	20.205	E041 (150)	179,823
ODOT — LPA/Old Royalton Road Bridge 107	20.205	E80 (140)	330,836
ODOT — LPA/ Rockside Road -Broadway to Aurora Rd.	20.205	E090(778)	41,774
ODOT-----SNOW/ROCKSIDE ROAD	20.205	FAP No: E050352	937,714
ODOT — LPA/St. Clair Ave- East 72 st to East 140 st	20.205	E80 (724)	6,329
ODOT — LPA/Stearns Road Project	20.205	E036 (675)	225,314
ODOT — LPA/Sprague Road-York road to State road	20.205	E091 (079)	1,213,225
ODOT — LPA/Tiedman Road-Brookpark to Memphis	20.205	E091 (078)	360,968
ODOT — LPA/Towpath Trail Project	20.205	E060(392)	177,667
Total Highway Planning and Construction Cluster			10,679,328
Airport Improvement Program:			
2011 FAA Recons, Rehab Apron A1& B, C& D1	20.106	N/A	483,476
2010 FAA Rehabilitation Taxiway B,A6,U,W & Apron K	20.106	N/A	41,462
Total CFDA # 20.106			524,938
Alcohol Impaired Driving Countermeasures Incentive Grants I:			
High visibility Enforcement OT 2012	20.601	HVE0-2012-18-00-00-00348	61,089
Interagency Hazardous Materials Public Sector Training and Planning Grants:			
Hazardous Materials Emergency Preparation Training	20.703	HMEOH8016060	50,823
<b>Total U.S. Department of Transportation</b>			<b>11,316,178</b>

See the accompanying notes to this schedule.

(Continued)

**CUYAHOGA COUNTY, OHIO  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
Training and Technical Assistance - Foster Care	94.009		\$ 52,980
<b>Total Corporation for National and Community Service</b>			<b><u>52,980</u></b>
 <b>FEDERAL DEPARTMENT OF ARMY U.S. ARMY CORPS OF ENGINEERS</b>			
<i>Direct Program:</i>			
Cuyahoga River Environment Restoration	12.XXX	NA	2,980
<b>Total Federal Department of Army U.S. Army Corps of Engineers</b>			<b><u>2,980</u></b>
 <b>FEDERAL DEPARTMENT OF COMMERCE</b>			
<i>Direct Program:</i>			
Investments for Public Works and Economic Development Facilities:			
2009 Lakefront Connector Bridge	11.309	06-01-05392	8,832
<b>Total Federal Department of Commerce</b>			<b><u>8,832</u></b>
 <b>FEDERAL DEPARTMENT OF INTERNATIONAL DEVELOPMENT</b>			
<i>Direct Program:</i>			
USAID Foreign Assistance for Programs Overseas:			
Development of DNA Database for Convicted Offenders in Pakistan	98.001	PGA-P280515	60,000
<b>Total Federal Department of International Development</b>			<b><u>60,000</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 334,188,975</u></b>

*See the accompanying notes to this schedule.*

*( Concluded )*

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

**1. BASIS OF PRESENTATION**

The accompanying Federal Awards Expenditures Schedule (the "Schedule") reflects the expenditures of the primary government of Cuyahoga County, Ohio, (the County) under programs financed by the U.S. government for the year ended December 31, 2012. The Schedule has been prepared using the cash basis of accounting. For purposes of the Schedule, federal awards include the following:

- Direct federal awards
- Pass-through funds received from nonfederal organizations made under federally sponsored programs conducted by those organizations.

The information presented in the Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Catalog of Federal Domestic Assistance (CFDA) Numbers or Primary Grant Numbers are presented for those programs for which such numbers are available.

The County's basic financial statements include the operations of MetroHealth System, a discretely presented component unit, which expended \$7,545,530 in federal awards during the year ended December 31, 2012. These expenditures are not included in the accompanying Schedule for the year ended December 31, 2012, because MetroHealth System had a separate audit performed by other auditors in accordance with OMB Circular A-133.

**2. LOANS RECEIVABLE**

As shown in the table below, the County had loans receivable outstanding at December 31, 2012, under the Community Development Block Grant (CDBG) Entitlement and Home Investment Partnership programs. All of the loans outstanding at December 31, 2012, pertained to federal awards received by the County, or program income associated with these awards, and provided as loans to eligible recipients in prior years. The loan balances detailed below were included in federal expenditures presented in the accompanying Schedule. The loans outstanding at December 31, 2012, under federal grant programs were as follows:

<u>Program Title</u>	<u>Federal CFDA No.</u>	<u>Loan Amounts Outstanding at December 31, 2012</u>
CDBG — Entitlement and (HUD-Administered) Small Cities Cluster	14.218	\$ 15,302,612
CDBG Home Investment Partnership Program	14.239	<u>11,766,943</u>
Total		<u><u>\$ 27,069,555</u></u>

**3. SUBRECIPIENTS**

Certain funds are passed through to subgrantee organizations by the County. Expenditures incurred by the subgrantees and reimbursed by the County are included in the accompanying Schedule. The County records expenditures of Federal awards to subrecipients when paid in cash on the Schedule.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**CUYAHOGA COUNTY, OHIO**  
**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**(Continued)**

**4. MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the federally funded programs. The expenditures of non-Federal matching funds are not included on the Schedule.

**5. DISCRETELY PRESENTED COMPONENT UNITS**

The accompanying Schedule does not include Federal assistance, if any, provided to the County's discretely presented component units.

**6. COST REPORT SETTLEMENTS**

During the calendar year, the County Board of Developmental Disabilities received two settlements. One of the settlements relates to the ARRA reconciliation and the other relates to the 2007 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$17,410 and \$14,878 respectively. Both amounts relate to the settlement of the differences between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. The revenue is not listed on the County's Schedule since the underlying expenses occurred in prior reporting periods.

**7. NEGATIVE AMOUNTS**

Negative amounts represent adjustments or credits made to amounts reported as expenditures in the current fiscal year or to amounts reported as expenditures in prior years.



# Dave Yost • Auditor of State

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

Cuyahoga County  
1219 Ontario Street  
Cleveland, Ohio 44113-1657

To the Members of Council:

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 Cuyahoga 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 December 31, 2013, wherein we noted the County adopted GASB Statement Nos. 61, 63 and 65.

### ***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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2012-01 to 2012-04.

***County's Response to Findings***

The County's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

***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

December 31, 2013





# Dave Yost • Auditor of State

## 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

Cuyahoga County  
1219 Ontario Street  
Cleveland, Ohio 44113-1657

To the Members of Council:

### ***Report on Compliance for Each Major Federal Program***

We have audited Cuyahoga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Cuyahoga 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.

The County's basic financial statements include the operations of the MetroHealth System, which expended \$7,545,530 in federal awards which is not included in the County's Federal Awards Expenditure Schedule for the year ended December 31, 2012. Our audit of Federal awards, described below, did not include the operations of the MetroHealth System because the component unit engaged another auditor to audit its Federal award programs in accordance with OMB Circular A-133.

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***Basis for Qualified Opinion on Temporary Assistance for Needy Families (TANF), Block Grants for Community Mental Health Services, Foster Care, Adoption Assistance, Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Local Government and the Violence Against Women Formula Grant Programs***

As described in Findings 2012-05, 2012-07 and 2012-08 in the accompanying schedule of findings, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2012-05	93.958 93.658 93.659 93.558	Block Grants for Community Mental Health Services Foster Care (Title IV-E) Adoption Assistance Temporary Assistance for Needy Families (TANF)	Procurement and Suspension and Debarment
2012-07	16.804	Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Local Government, (Recovery Act Funded)	Cash Management
2012-08	16.558	Violence Against Women Formula Grant	Reporting

Compliance with these requirements is necessary, in our opinion, for the County to comply with the requirements applicable to these programs.

***Qualified Opinion on Temporary Assistance for Needy Families (TANF), Block Grants for Community Mental Health Services, Foster Care, Adoption Assistance, Edward Byrne Memorial Justice Assistance Grant Program and the Violence Against Women Formula Grant Programs***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on Temporary Assistance for Needy Families (TANF), Block Grants for Community Mental Health Services, Foster Care, Adoption Assistance, Edward Byrne Memorial Justice Assistance Grant Program and the Violence Against Women Formula Grant Programs paragraph, Cuyahoga County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Temporary Assistance for Needy Families (TANF), Block Grants for Community Mental Health Services, Foster Care, Adoption Assistance, Edward Byrne Memorial Justice Assistance Grant Program and the Violence Against Women Formula Grant Programs for the year ended December 31, 2012.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, Cuyahoga County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings for the year ended December 31, 2012.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2012-10. This finding did not require us to modify our compliance opinion on each major federal program.

The County's response to our noncompliance finding is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

### ***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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and deficiencies we consider to be significant deficiencies.

*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's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2012-05, 2012-7 and 2012-08 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2012-06 and 2012-09 to be significant deficiencies.

The County's responses to our internal control over compliance findings are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report only describes the scope of our tests of internal control over compliance 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 Cuyahoga 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 December 31, 2013. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to December 31, 2013. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Dave Yost**  
Auditor of State  
Columbus, Ohio

January 24, 2014

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>		
<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified for all major programs except for the Temporary Assistance for Needy Families (TANF), Block Grants for Community Mental Health Services, Foster Care, Adoption Assistance, Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Local Government (Recovery Act Funded) and the Violence Against Women Formula Grant federal programs which were qualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Program(list):</b>	<p>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), CFDA# 10.561</p> <p>HOME Investments Partnership Program, CFDA# 14.239</p> <p>Homelessness Prevention and Rapid Re-Housing Program (HPRP) (Recovery Act Funded), CFDA# 14.257</p> <p>Lead Hazard Reduction Demonstration Grant Program, CFDA# 14.905</p> <p>Violence Against Women Formula Grant, CFDA# 16.588</p> <p>Edward Byrne Memorial Justice Assistance Grant, CFDA# 16.738</p>

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>		
		<p>Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Local Government, (Recovery Act Funded) CFDA# 16.804</p> <p>Weatherization Assistance for Low-Income Persons, CFDA# 81.042</p> <p>Energy Efficiency and Conservation Block Grant Program, CFDA# 81.128</p> <p>Temporary Assistance For Needy Families (TANF), CFDA# 93.558</p> <p>Foster Care (Title IV-E), CFDA# 93.658</p> <p>Adoption Assistance, CFDA# 93.659</p> <p>Social Services Block Grant (SSBG), CFDA# 93.667</p> <p>Medical Assistance Program (Medicaid Title XIX), CFDA# 93.778</p> <p>Block Grants for Community Mental Health Services, CFDA# 93.958</p> <p>Block Grants for Prevention and Treatment of Substance Abuse, (SAPT), CFDA# 93.959</p>
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 3,000,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	No

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2012-01</b>
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**Material Noncompliance Finding – Negative Cash Fund Balances**

Ohio Rev. Code § 5705.10(H) provides that money paid into a fund must be used only for the purposes for which such fund has been established. A fund with a negative fund balance signifies that monies from other funds were used to meet their obligations.

As of December 31, 2012, the following funds had negative cash fund balances:

<u>Fund</u>	<u>Amount</u>
Special Revenue Fund:	
Treatment Alternatives for Safer Communities	(\$79,631)
Capital Projects Funds:	
Capital Projects	(13,289,415)
Road Capital Projects	(2,222,589)
Internal Service Fund:	
Printing	(230,210)

A fund with a negative cash fund balance indicates that money from another fund was used to pay the expenditures of that fund.

We recommend the County monitor fund balances to ensure that expenditures are made within appropriated levels of available funds and if negative fund balances are anticipated, the County should make an approved transfer or advance of funds to cover the necessary expenditure.

**County's Response**

We agree with the auditor's comments. Cash balances will be more closely monitored to ensure negative cash balances do not occur and internal service funds will be reimbursed on a timely basis. The County will also begin issuing short-term debt notes to finance capital projects until the projects are completed and long-term debt can be issued.

<b>Finding Number</b>	<b>2012-02</b>
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**Material Noncompliance Finding – Appropriations Exceeded Total Estimated Resources**

Ohio Rev. Code § 5705.39 states that the total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. When the appropriation does not exceed such official estimate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure. Appropriations shall be made from each fund only for the purposes for which such fund is established.

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2012-02</b>
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**(Continued)**

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources as of December 31, 2012:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$204,733,064	\$243,365,319	(\$38,632,255)
Children Services	100,628,037	106,441,142	(5,813,105)
Cuyahoga Support Enforcement	32,031,474	35,110,748	(3,079,274)
Community Development	1,306,547	36,941,790	(35,635,243)
Other Health and Safety	14,843,573	24,460,217	(9,616,644)
Other Public Works	1,002,766	3,011,176	(2,008,410)
Other Social Services	8,173,411	9,927,753	(1,754,342)
Capital Projects	(73,099,821)	13,544,230	(86,644,051)
Road Capital Projects	2,406,094	58,016,449	(55,610,355)
Information Systems	2,291,603	2,743,801	(452,198)
Central Custodial Services	46,473,685	49,324,368	(2,850,683)
Maintenance	1,331,777	1,842,114	(510,337)
Data Processing	18,985,721	19,306,632	(320,911)
Printing	3,765,575	4,916,638	(1,151,063)
Health Insurance	94,043,068	99,444,322	(5,401,254)

The following funds had final appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources as of December 31, 2012:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Human Services	\$238,761,797	\$245,939,231	(\$7,177,434)
Children Services	102,795,017	104,876,817	(2,081,800)
Cuyahoga Support Enforcement	29,702,771	35,133,748	(5,430,977)
County Land Reutilization	7,030,071	7,053,973	(23,902)
Community Development	41,495,740	88,601,954	(47,106,214)
Treatment Alternatives for Safer Communities	1,308,900	1,939,970	(631,070)
Victims Assistance	3,047,378	3,271,807	(224,429)
Other Health and Safety	19,333,017	30,826,489	(11,493,472)
Other Public Works	1,427,766	3,436,176	(2,008,410)
Other Social Services	8,844,146	10,213,510	(1,369,364)
Road Capital Projects	2,406,094	64,072,358	(61,666,264)
Information Systems	2,400,917	2,743,801	(342,884)
Printing	4,817,231	5,766,638	(949,407)



**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
---

<b>Finding Number</b>	<b>2012-02</b>
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(Continued)

These weaknesses may result in the County spending more than their available resources.

We recommend the County establish procedures to ensure total appropriations do not exceed total estimated resources.

**County's Response**

We agree with the auditor's comments. The County is working towards modifying budgetary practices to ensure appropriations do not exceed estimated resources.

**Material Noncompliance Finding – Proper Certification of Funds**

Ohio Revised Code § 5705.41(D)(1) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification shall be null and void.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

The fiscal officer did not certify there were sufficient funds to meet any obligation during 2012

This weakness is resulting in obligations being entered without the certification of funds being performed.

We recommend the fiscal officer certify the availability of funds for all transactions prior to entering into the obligation. In order to maximize efficiencies, the County and the independent Boards should consider following standardized procedures when processing expenditures.

**County's Response**

We agree with the auditor's comments. The Fiscal Officer began certifying contracts during 2013.

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2012-04</b>
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**Material Noncompliance Finding – Expenditures Plus Encumbrances in Excess of Appropriations**

Ohio Rev. Code § 5705.41(B) prohibits a subdivision from making an expenditure unless it has been appropriated as provided in Chapter 5705 of the Revised Code.

As of December 31, 2012, the following funds had expenditures plus encumbrances in excess of appropriations:

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>General Fund</i>			
General Government -			
Legislative and Executive			
Auditor:			
Other	\$0	\$1,320	(\$1,320)
Real Estate Services:			
Other	0	2,664	(2,664)
Charter Council Redistrict Review:			
Other	0	34,400	(34,400)
Property Management:			
Personal Services	508,992	516,868	(7,876)
County Executive:			
Other	664,955	797,175	(132,220)
Administration-Fiscal Services:			
Other	66,700	308,346	(241,646)
Treasury Management:			
Personal Services	1,411,708	1,442,481	(30,773)
Human Resources Commission:			
Personal Services	185,872	201,822	(15,950)
Human Resources Administration:			
Other	801,450	1,316,367	(514,917)
Internal Audit:			
Capital Outlay	602	5,420	(4,818)
Treasurer - Administration:			
Other	55,736	56,009	(273)
Recorders Housing Trust - Records and Licenses:			
Other	0	868,770	(868,770)
Recorders Housing Trust - General Office:			
Other	0	3,199,409	(3,199,409)
Recorders Housing Trust - Records and Licenses:			

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

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

<b>Finding Number</b>	<b>2012-04</b>
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(Continued)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Judicial:			
Board and Care of Prisoners:			
Other	\$1,475,310	\$1,671,004	(\$195,694)
Judicial General:			
Personal Services	7,003,207	7,538,226	(535,019)
Capital Outlay	643,136	653,389	(10,253)
Arbitration:			
Personal Services	991,364	991,388	(24)
Probation:			
Personal Services	9,441,732	9,529,017	(87,285)
Regional Forensic Science Lab:			
Other	0	1,079	(1,079)
Domestic Relations:			
Other	1,010,153	1,236,475	(226,322)
Capital Outlay	36,902	38,092	(1,190)
Bureau of Support:			
Personal Services	2,936,508	2,942,570	(6,062)
Other	699,007	863,232	(164,225)
Capital Outlay	29,328	36,551	(7,223)
Justice Affairs Administration:			
Other	744,960	1,021,813	(276,853)
Juvenile Court Administration:			
Other	5,360,660	8,768,570	(3,407,910)
Juvenile Court Legal:			
Other	3,688,029	5,026,791	(1,338,762)
Juvenile Court Detention Home:			
Other	2,953,085	3,141,268	(188,183)
Probate Court:			
Personal Services	4,549,508	4,613,127	(63,619)
Public Defender:			
Other	1,476,687	1,873,877	(397,190)
General Office:			
Personal Services	17,006,188	17,322,033	(315,845)
Law Enforcement Sheriff:			
Other	997,063	1,017,822	(20,759)
Jail Operations - Sheriff:			
Personal Services	44,987,962	45,037,769	(49,807)
Other	14,967,353	15,382,998	(415,645)
Capital Outlay	63,322	73,693	(10,371)
Sheriff Operations:			
Other	1,377,964	1,821,033	(443,069)

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2012-04</b>
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(Continued)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Impact Unit Community Policing:			
Personal Services	\$648,284	\$652,472	(\$4,188)
Other	60,865	62,351	(1,486)
Other:			
Soldiers and Sailors Monument:			
Other	50,180	60,121	(9,941)
Debt Service:			
Gateway:			
Principal Retirement	0	500,000	(500,000)
<i>Human Services</i>			
Social Services:			
Office of the Director - Children and Family Services:			
Other	11,336,541	11,968,180	(631,639)
Capital Outlay	287,049	317,928	(30,879)
Information Services:			
Personal Services	2,505,041	2,516,570	(11,529)
Foster Homes:			
Personal Services	3,361,730	3,397,050	(35,320)
Permanent Custody Adoptions:			
Personal Services	4,351,103	4,352,679	(1,576)
Human Resources:			
Personal Services	712,901	732,206	(19,305)
Tapestry System of Care – Human Services:			
Other	0	92,907	(92,907)
Information Services:			
Personal Services	2,038,396	2,066,112	(27,716)
Southgate:			
Personal Services	3,780,259	3,883,408	(103,149)
Ohio City:			
Personal Services	3,879,749	3,881,278	(1,529)
Quincy Place:			
Personal Services	4,027,114	4,098,364	(71,250)
Client Support Services:			
Personal Services	5,973,935	5,987,669	(13,734)
Office of the Director:			
Personal Services	711,017	711,752	(735)
Community Programs:			
Other	1,318,184	1,348,392	(30,208)
Home Care Skill Services:			
Other	78,203	92,204	(14,001)

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

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

<b>Finding Number</b>	<b>2012-04</b>
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(Continued)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Home Based Services:			
Other	\$125,178	\$138,843	(\$13,665)
Quality Child Care:	11,389,058	11,488,807	(99,749)
Other			
Workforce Investment Act Stimulus:			
Other	159,910	2,305,644	(2,145,734)
<i>Health and Human Services Levy</i>			
General Government -			
Judicial:			
Community Social Services:			
Other	5,146,247	5,271,398	(125,151)
Detention Home:			
Personal Services	523,719	571,483	(47,764)
Family Justice Center:			
Other	0	23	(23)
Social Services:			
Homeless Services:			
Other	6,683,949	6,699,635	(15,686)
<i>Motor Vehicle Gas Tax</i>			
Public Works:			
Construction Engineer and Test Lab:			
Personal Services	5,172,153	5,184,059	(11,906)
Maintenance Engineer:			
Capital Outlay	408,188	415,454	(7,266)
<i>Real Estate Assessment</i>			
General Government -			
Legislative and Executive:			
Board of Revision:			
Other	881,686	1,343,614	(461,928)
<i>Court</i>			
General Government -			
Judicial:			
Sheriff:			
Personal Services	164,247	171,374	(7,127)
<i>Community Development</i>			
Community Development:			
2008 Neighborhood Stabilization:			
Other	1,543,029	1,544,061	(1,032)
Home Weatherization Assistance:			
Other	1,044,164	1,044,193	(29)

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2012-04</b>
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(Continued)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
2009 State Neighborhood Stabilization:			
Other	\$161,408	\$162,173	(\$765)
Housing Stability 2011:			
Other	360,900	363,900	(3,000)
CDBG Year 38 2012:			
Other	1,946,678	2,069,453	(122,775)
EPA Coalition Assessment:			
Other	165,169	174,169	(9,000)
Shelter and Care 2005:			
Other	122,652	167,972	(45,320)
Shelter and Care 2006:			
Other	277,989	280,989	(3,000)
Clean Ohio Program:			
Other	2,917,305	2,917,315	(10)
2010 Neighborhood Stabilization:			
Other	1,949,941	2,033,134	(83,193)
Home Weatherization Prog ARRA 2009-2010:			
Other	1,542,038	1,548,382	(6,344)
ARRA HUD Home Repair Program:			
Other	1,917,845	2,009,619	(91,774)
<i>Treatment Alternatives for Safer Communities</i>			
General Government -			
Judicial:			
Medicaid Fund:			
Personal Services	5,537	6,061	(524)
Health and Human Services:			
Other	289,735	600,480	(310,745)
<i>Victim Assistance</i>			
General Government -			
Judicial:			
Violence Against Women Act Adm. Grant:			
Personal Services	8,716	12,536	(3,820)
<i>Youth Services</i>			
General Government -			
Judicial:			
Youth Services Subsidy:			
Other	3,632,880	3,864,577	(231,697)
<i>Other Judicial</i>			
General Government -			
Judicial:			
Law Library Board:			
Personal Services	227,633	227,773	(140)

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2012-04</b>
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(Continued)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
High Visibility Enforcement:			
Other	\$2,109	\$2,451	(\$342)
Family Justice Center Program:			
Other	365,084	380,446	(15,362)
Child Sexual Predator Grant Program:			
Other	(6,475)	66,567	(73,042)
Capital Outlay	130,108	138,708	(8,600)
Northern Border Maritime Awareness:			
Capital Outlay	99,866	122,117	(22,251)
Prisoner Reentry Program:			
Other	10,856	26,360	(15,504)
Avon Empowerment Self-Sufficiency Program:			
Other	28,719	31,293	(2,574)
Internet Crimes Against Children:			
Other	153,761	160,773	(7,012)
JAIBG Block Grant:			
Other	229,579	232,159	(2,580)
<i>Other Legislative and Executive</i>			
General Government -			
Legislative and Executive:			
Mortgage Foreclosure Prevention:			
Other	24,073	30,073	(6,000)
<i>Other Health and Safety</i>			
Health and Safety:			
Emergency Management:			
Other	391,568	401,912	(10,344)
Ryan White, Title I HIV/AIDS:			
Other	3,355,218	3,388,520	(33,302)
Dick Goddard Best Friend Fund:			
Other	59,212	60,625	(1,413)
State Homeland Security:			
Personal Services	36,699	51,505	(14,806)
Other	254,243	383,868	(129,625)
<i>Other Social Services</i>			
Social Services:			
Invest in Children Administrative Services:			
Other	0	1,991,177	(1,991,177)
Pathways II Cooperative Project:			
Other	2,489,469	2,492,800	(3,331)
Adoption Opportunities Grant:			
Other	751,626	777,901	(26,275)

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

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

<b>Finding Number</b>	<b>2012-04</b>
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(Continued)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
ARRA Justice Reform Initiative:			
Other	\$0	\$13,004	(\$13,004)
<i>Litter Prevention and Recycling</i>			
Public Works:			
Recycling Market Development:			
Other	69,895	250,893	(180,998)
<i>Alcohol, Drug and Mental Health Board Grants</i>			
Health and Safety:			
Supportive Employee:			
Other	(265,148)	1,013,562	(1,278,710)
Call Center Program:			
Other	(123,847)	569,422	(693,269)
Peer Support Specialist Employment:			
Other	(214,836)	6	(214,842)
Statewide Pathways:			
Other	(2,665,055)	1,154,161	(3,819,216)
<i>Capital Projects</i>			
Capital Outlay:			
Office of Budget Management -			
County Council:			
Personal Services	(140,000)	0	(140,000)
Other	1,149,955	1,530,749	(380,794)
Capital Outlay	14,594,730	17,263,540	(2,668,810)
<i>Road Capital Projects</i>			
Capital Outlay:			
Ohio Department of Public Works Integrating:			
Capital Outlay	9,407,847	10,143,935	(736,088)
Ohio Department of Transportation – Local:			
Public Agencies:			
Capital Outlay	53,332,026	53,829,935	(497,909)
<i>County Airport</i>			
Other	929,221	1,182,942	(253,721)
<i>Central Custodial Services</i>			
Other	21,613,994	22,126,357	(512,363)
Capital Outlay	97,678	238,825	(141,147)
<i>Data Processing</i>			
Other	11,334,117	16,020,511	(4,686,394)
<i>Postage</i>			
Other	1,301,836	1,376,880	(75,044)
<i>Health Insurance</i>			
Other	69,786,891	72,363,415	(2,576,524)



**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2012-04</b>
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(Continued)

This weakness may result in the County spending more than their available resources.

We recommend the County compare appropriations with expenditures plus encumbrances on a regular basis to ensure appropriations are not exceeded.

**County's Response**

We agree with the auditor's comments. The County is working towards modifying budgetary practices to ensure expenditures plus encumbrances to not exceed appropriations plus prior year encumbrances.

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

<b>Finding Number</b>	2012-05
<b>CFDA Title and Number</b>	Block Grants for Community Mental Health Services, CFDA# 93.958 Foster Care (Title IV-E) Program, CFDA# 93.658 Adoption Assistance, CFDA# 93.659 Temporary Assistance for Needy Families (TANF), CFDA# 93.558
<b>Federal Award Number / Year</b>	2012
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Mental Health Services Ohio Department of Job and Family Services

**Material Weakness, Material Noncompliance, Procurement and Suspension and Debarment Finding**

2 CFR 180.305 states that Non-Federal entities are generally prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other specified criteria. 2 CFR section 180.220 of the government-wide nonprocurement debarment and suspension guidance contains those additional limited circumstances. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transactions with that entity.

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

<b>Finding Number</b>	<b>2012-05</b>
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(Continued)

The following was noted in regards to documentation verifying the vendors paid more than \$25,000 were not suspended or debarred:

- The Alcohol, Drug and Mental Health (ADAMHS) Board administers the Block Grants for Community Mental Health Services, CFDA# 93.958, federal program. The only expenditure over \$25,000 did not include the verification.
- The Family to Family Neighborhood Collaborative contracts were funded equally with monies from the Foster Care (Title IV-E) Program, CFDA# 93.658, and the Adoption Assistance Program, CFDA# 93.659, federal programs. Fifteen contracts did not include the verification.
- Board and Care contracts are funded with Foster Care Program, CFDA# 93.658, program monies. Five contracts did not include the verification.

For the Temporary Assistance for Needy Families (TANF) (Title IV-A), CFDA# 93.558, federal program, the contract included a clause/ to the covered transactions with that entity. However, the language in Section XXXVIII of the contracts states

“For contracts valued at greater than \$100,000, the Agency may not contract with Providers on the non-procurement portion of the General Services Administration’s List of Parties Excluded from Federal Procurement or Non-procurement Programs”.

Since the provision applies to contacts greater than \$100,000 those contracts between \$25,000 and \$100,000 are not covered by the certification. We tested five contracts between \$25,000 and \$100,000 which would not have required certification on suspension and debarment.

These weaknesses indicate controls were not in place, at the time the contracts were awarded and expenditures were made, to ensure that contractors suspended or debarred did not receive federal program monies.

We recommend that procedures be developed for the above federal programs to ensure that prior to contracting with vendors that will be paid with federal funds they verify the vendor is not suspended or debarred by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor. For the TANF, we recommend the contractual language for the suspension and debarment requirement be changed to \$25,000.

**County’s Response**

We agree with the auditor’s comments. Contracts selected for testing were executed prior to procedures being implemented by the Inspector General in 2012 to ensure all contractors are not suspended or debarred. All agencies will ensure documentation is retained indicating the verification was performed. Contract language will also be updated to comply with the federal requirements.

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

<b>Finding Number</b>	2012-06
<b>CFDA Title and Number</b>	Temporary Assistance for Needy Families (TANF), CFDA# 93.558
<b>Federal Award Number / Year</b>	2012
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services

**Significant Deficiency, Eligibility - Maintenance of Records Finding**

Maintenance of Eligibility Records – TANF Prevention, Retention, and Contingency (PRC) Program:

45 CFR 206.10, *Application, determination of eligibility and furnishing of assistance, (a) State plan requirements.* A State plan under title I, IV-A, X, XIV, or XVI (AABD), of that Social Security Act shall provide, in part, (8) each decision regarding eligibility or ineligibility will be supported by facts in the applicant’s or recipient’s case record. The Ohio Department of Job and Family Services passes through TANF (IV-A) assistance to the Cuyahoga County Department of Job and Family Services (CCDJFS) to provide TANF Prevention, Retention, and Contingency (PRC) program benefits.

The CCDJFS is responsible for maintaining case files and all pertinent support documentation to provide evidence that control procedures have been performed by the County over the TANF PRC Program, to provide back-up documentation regarding eligibility and other case activity, and to substantiate the CCDJFS is complying with federal rules and regulations.

During a test of 40 case files, we noted the following:

- One instance (2.5%) in which the PRC application containing the supervisory approvals/ sign- offs was not maintained in the electronic case files.
- One instance (2.5%) in which the “Notice of Decision of Your Application For PRC Benefits” was not maintained in the electronic case files.
- One instance (2.5%) in which an applicant was approved for Prevention, Retention & Contingency payments totaling \$1,616 when the amount they were eligible for was \$1,500. This resulted in the applicant receiving \$116 more than they were entitled to.

These weaknesses may result in applicants receiving federal monies when they are not eligible or monies they are entitled to.

We recommend that all required forms be maintained in the electronic file and that controls be established to ensure applicants don’t receive more monies than they are entitled to. The PRC applications should also be reviewed and checked for eligibility prior to signing the application for approval.

**County’s Response**

We agree with the auditor’s comments. The Department of Job and Family Services will make sure all required forms are maintained in electronic format. Appropriate training and monitoring procedures will be implemented to ensure applicants are approved for the proper amount.

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	2012-07
<b>CFDA Title and Number</b>	Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Local Government, (Recovery Act Funded), CFDA# 16.804
<b>Federal Award Number / Year</b>	2012
<b>Federal Agency</b>	U.S. Department of Justice
<b>Pass-Through Agency</b>	City of Cleveland

**Material Weakness, Material Noncompliance, Cash Management Finding**

31 CFR part 205 requires in part:

" Except for interest earned on advances of funds exempt under the Intergovernmental Cooperation Act (31 USC 6501 et seq.) and the Indian Self-Determination Act (23 USC 450), interest earned by local government and Indian tribal government grantees and subgrantees on advances is required to be submitted promptly, but at least quarterly, to the Federal agency. Up to \$100 per year may be kept for administrative expenses"

On February 8th, 2009, the County entered into an agreement with the City of Cleveland, the pass through entity, to receive Ed Byrne Memorial Justice Assistance Federal Grant Funds in the amount of \$920,000. Based on the agreement, these funds were advanced to the County within 30 days after the signing of the agreement.

As of December 31, 2012, the County earned \$38,978 in interest related to the federal grant, but provided no evidence that it had attempted or actually remitted the interest earned to the pass through/federal agency on a quarterly basis. The interest must be remitted to the Department of Justice through the City of Cleveland according to the grant agreement. By not remitting the funds to the proper agency the County is not in compliance with federal requirements regarding Cash Management and it could also lead to questioned cost or findings for recovery for improperly expending funds.

We recommend that the County monitor available cash balances to ensure advanced grant monies are spent timely. We also recommend the County contact the City of Cleveland so that they can review the calculation of interest and remit the additional \$38,978 of interest earned on the Edward Byrne Memorial Justice Assistance Grant to the Department of Justice.

**County's Response**

We agree with the auditor's comments. The current staff is new to this agency and once made aware of the situation made arrangements to return the interest earned on the grant to the City of Cleveland. They will also monitor any future grants to ensure interest earned on advances is returned to the granting agency.

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	2012-08
<b>CFDA Title and Number</b>	Violence Against Women Formula Grant, CFDA #16.588
<b>Federal Award Number / Year</b>	2012
<b>Federal Agency</b>	U.S. Department of Justice
<b>Pass-Through Agency</b>	Office of Criminal Justice Services

**Material Weakness, Material Noncompliance, Reporting Finding**

Title 28 CFR 70.52 states that recipients should use the standard financial reporting forms or such other forms as may be authorized by OMB. Each recipient must report the status of funds for all non-construction projects or programs on a cash or accrual basis, as prescribed by the Federal awarding agency. The Federal agency specified the frequency of the reports.

The Office of Criminal Justice Services (OCJS), as grantor agency, has the authority to interpret federal regulations and develop grant procedures for local entities receiving federal grants passed-thru from OCJS. OCJS states that a non-Federal entity may charge only costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Federal awarding agency. In Ohio, programs included in OCJS's Consolidated Application have a project period starting with the application substantially approved date through December 31. From this date forward, legal obligations can be incurred for expenses as long the budgets submitted by the County meet the budget requirements for the use of funds. Obligations must be liquidated prior to submitting the Final Expenditure Report, which must be filed no later than 90 days after the end of the project period.

According to the Office of Criminal Justice Services (OCJS) Standard Federal Subgrant Conditions Handbook, all OCJS projects are required to submit Quarterly Subgrant Reports. These reports must show actual subgrant receipts and expenditures, as well as provide an update on the project's objectives. A report must be submitted every quarter, even when there have been zero expenditures or when a payment is not being requested.

In addition, OCJS may withhold drawdowns to a Subgrantee if the Subgrantee is unable to submit reliable and/or timely reports as required. The Subgrantee may be required to finance its operations with its own working funds until such time the Subgrantee is in compliance with its award.

We noted the initial reports the Department of Public Safety and Justice Services filed with the OCJS could not be provided. Correspondence with the State agency monitoring the federal program disclosed numerous errors in the reports filed. As a result, OCJS allowed the County to submit a cumulative report, including expenditures, for the period January 1, 2012 through September 30, 2012. This was done in order to allow the County to be reimbursed for the program expenditures incurred, which the County was not able to do for the first 9 months of the year.

These weaknesses resulted in inaccurate reporting of financial information and jeopardized federal funding of the program.

We recommend procedures be developed on the steps necessary to prepare the financial reports filed with OCJS. The procedures should include how the reports are to be maintained, attaching support for the amounts, and those individuals responsible for reviewing and signing-off on the reports prior to filing them with OCJS.

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	<b>2012-08</b>
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(Continued)

**County's Response**

We agree with the auditor's comments. While numerous staff turnovers led to noncompliance with the requirement, procedures have since been developed to ensure accuracy and consistency in reporting.

<b>Finding Number</b>	2012-09
<b>CFDA Title and Number</b>	Adoption Assistance, CFDA# 93.659 Foster Care (Title IV-E), CFDA# 93.658 Medical Assistance Program (Medicaid Title XIX), CFDA# 93.778 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), CFDA# 10.561 Temporary Assistance for Needy Families (TANF), CFDA# 93.558 Social Services Block Grant (SSBG), CFDA# 93.667
<b>Federal Award Number / Year</b>	2012
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services Ohio Department of Mental Health Services

**Significant Deficiency - Activities Allowed or Unallowed**

The County uses a form for individual travel reimbursement and a voucher processing form for regular vendor expenditures. These forms are used to support the expenditure and document their review and approval.

Certain County expenditures are charged to the Social Services (SS) and Income Maintenance (IM) cost pools. The SS cost pool includes the Adoption Assistance (CFDA # 93.659) and Foster Care (CFDA# 93.658) major federal programs. The IM cost pool includes the Medicaid (CFDA# 93.778), SNAP (CFDA# 10.561), TANF (CFDA# 93.558) and SSBG (CFDA# 93.667) major federal programs.

We also noted the IM pool includes the Child Care and Development Fund (CCDF) Cluster (CFDA# 93.575 and 93.596) nonmajor federal program.

A test of 45 federal expenditures from the cost pools disclosed two travel reimbursement forms were not signed-off and approved by the individual's respective supervisor. We also identified four voucher processing forms that were not signed-off by an appropriate supervisor. While we determined the expenditures were proper the internal controls were not working as designed. This may result in expenditures being incurred which are not in compliance with the federal program requirements.

We recommend all travel reimbursement and voucher processing forms are reviewed and signed-off by the appropriate supervisor.

**County's Response**

We agree with the auditor's comments. The Division of Children and Family Services will ensure travel reimbursement forms have all proper approvals prior to submitting them for payment.

**CUYAHOGA COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A - §133 - §505  
FOR THE YEAR ENDED DECEMBER 31, 2012  
(CONTINUED)**

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	<b>2012-10</b>
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**Other Federal Noncompliance**

OMB Circular A-133, Subpart C, Section .320(a) requires the County to submit the data collection form described in Section .320(b) and the reporting package described in Section .320(c) within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

OMB Compliance Supplement, Appendix 7 states "II. Granting of Extensions Eliminated - The single audit is a key tool used to drive accountability for Federal awards under ARRA. Due to the importance of single audits and the reliance of Federal agencies on the audit results to monitor accountability for all Federal programs, OMB has advised Federal agencies in Updated Guidance on the American Recovery and Reinvestment Act, dated March 22, 2010 (M-10-14), that they should not grant any extension requests to grantees for fiscal years 2009 through 2011. Federal agencies have either already adopted or are in the process of adopting this policy."

The County did not submit its 2011 and its 2010 Single Audit reports prior to the deadline noted above. The 2011 Single Audit Report was submitted on August 15, 2013 and the 2010 Report was submitted on December 14, 2012. The failure to submit timely reports precludes the County from being a low-risk-auditee as described in Section .530, which makes the County ineligible for reduced audit coverage when determining major federal programs.

We recommend the County submit its data collection form and reporting package timely in order to be considered a low-risk-auditee and eligible for reduced audit coverage when determining major programs.

**County's Response**

We agree with the auditor's comments. Great strides have been made to have the County audit completed in a timely manner. It is anticipated the fiscal year 2013 audit will be completed prior to the September 30, 2014 deadline.

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**CUYAHOGA COUNTY**  
**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A -133 § .315 (b)**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
2011-01	The County did not file the 2011 annual financial report timely and did not publish the required notice, contrary to Ohio Rev. Code §§117.38 and 319.11.	Yes	
2011-02	Several funds had negative cash fund balances, contrary to Ohio Rev. Code § 5705.10(H).	No	Not Corrected, see finding 2012-01
2011-03	Seven funds had appropriations in excess of total estimated resources, contrary to ORC § 5705.39.	No	Not Corrected, see finding 2012-02
2011-04	The fiscal officer did not certify the availability of funds prior to entering into an obligation, contrary to Ohio Rev. Code § 5705.41(D)(1).	No	Not Corrected, see finding 2012-03
2011-05	Fourteen contractors were paid in excess of \$25,000 in Adoption Assistance federal program monies and they did not verify they were not suspended or debarred, contrary to 2 CFR 180.300.	No	Not Corrected, see finding 2012-05
2011-06	A test of 40 case files from the Temporary Assistance for Needy Families (TANF) federal program disclosed three instances (7.5%) in which the PRC applications were not maintained in the electronic case files, and four instances (10%) in which the "Notice of Decision of Your Application For PRC Benefits" were not maintained in the electronic case files, contrary to 45 CFR 206.10.	No	Not Corrected, see finding 2012-06
2011-07	A test of 40 cases from the Temporary Assistance for Needy Families (TANF) federal program disclosed an instance (2.5%) in which the Income Eligibility Support was not maintained and scanned into the electronic database. A review of the Cash Issuance History Screen disclosed \$443 in grant funds were used in this instance, contrary to 45 CFR § 260.31(a). This projects to a questioned cost in excess of \$10,000.	No	Not Corrected, see finding 2012-06
2011-08	We noted the County does not have any written policies and procedures to ensure the completeness and accuracy of the amounts reported on the Schedule. We also noted the County did not follow the required guidance maintained in the Auditor of State's website pertaining to reporting Job and Family Services (JFS) program expenditures on the Schedule. As a result, there were several significant adjustments to the Schedule, contrary to Circular A-133.300.	No	Partially Corrected, see comment in Management Letter.