



Dave Yost • Auditor of State

GEAUGA COUNTY
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GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Ohio Department of Job & Family Services:			
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance Employment and Training)	10.561	JFSFFB14	\$ 26,535
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance Employment and Training)	10.561	JFSFFB13	151,650
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance Employment and Training)	10.561	JFSFFP14	4,155
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance)	10.561	JFSFF114	7,581
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance)	10.561	JFSFF113	2,648
Subtotal CFDA 10.561			<u>192,569</u>
SUBTOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>192,569</u>
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Passed through the Ohio Department of Development:			
Community Development Block Grants/ State's Program Formula Program	14.228	B-F-11-1AZ-1	97,303
Community Development Block Grants/ State's Program Formula Program	14.228	B-F-12-1AZ-1	217,752
Community Development Block Grants/ State's Program (Neighborhood Stabilization Grant)	14.228	B-Z-08-004-1	3,595
Community Development Block Grants/ State's Program (Revolving Loan Fund)	14.228	N/A	550,000
Subtotal CFDA 14.228			<u>868,650</u>
Shelter Plus Care	14.238	OH0205L5E071205	57,659
		OH0205C5E071104	27,826
Subtotal CFDA 14.238			<u>85,485</u>
Direct Award			
Supporting Housing Program	14.235	OH0165B5E070800	360,000
Subtotal CFDA 14.235			<u>360,000</u>
SUBTOTAL U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			<u>1,314,135</u>
U.S. DEPARTMENT OF JUSTICE			
Passed through Ohio Attorney General's Office:			
Victims of Crime	16.575	2013VAGENE005	43,747
Victims of Crime	16.575	2013VACHE480	19,769
Victims of Crime	16.575	2014VACHE480	5,738
Victims of Crime	16.575	2013VAGENE554	20,000
Victims of Crime	16.575	2014VAGENE554	12,123
Subtotal CFDA 16.575			<u>101,377</u>
Violence Against Women Act	16.588	2010-WF-VA2-8214A	8,771
	16.588	2012-WF-VA2-8214	48,412
Subtotal CFDA 16.588			<u>57,183</u>
Bullet Proof Vest Partnership	16.607	FY2010	1,325
Subtotal CFDA 16.607			<u>1,325</u>
ARRA Edward Byrne Memorial Justice Assistance Grant	16.803	2009-RA-LSS-2417	10,452
ARRA Edward Byrne Memorial Justice Assistance Grant	16.803	2012-JG-LLE-5108	4,667
Subtotal CFDA 16.803			<u>15,119</u>
SUBTOTAL U.S. DEPARTMENT OF JUSTICE			<u>175,004</u>
U.S. DEPARTMENT OF LABOR			
Passed through Workforce Investment Act - Area 19:			
Workforce Investment Act - Adult Programs	17.258		124,011
Total CFDA 17.258			<u>124,011</u>

GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
U.S. DEPARTMENT OF LABOR (Continued)			
Passed through Workforce Investment Act - Area 19: (Continued)			
Workforce Investment Act - Youth Activities	17.259		\$ 33,516
Workforce Investment Act - Dislocated Workers	17.278		<u>22,917</u>
Total CFDA 17.278			<u>22,917</u>
SUBTOTAL U.S. DEPARTMENT OF LABOR			<u>180,444</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Direct Program:			
Airport Improvement Program	20.106	3-39-0054-1512	206,216
Airport Improvement Program	20.106	3-39-0054-1613	<u>71,765</u>
Subtotal CFDA 20.106			<u>277,981</u>
Passed through Ohio Department of Transportation - Urban Mass Transportation Administration - Public: Transportation for Non-Urbanized Areas:			
Highway Planning and Construction	20.205	PID91050	435,626
Highway Planning and Construction	20.205	PID93707	<u>280,000</u>
Subtotal CFDA 20.205			<u>715,626</u>
ARRA - State of Good Repair	20.500	SUA-0028-072-121	<u>3,035</u>
Subtotal CFDA 20.500			3,035
Direct Program:			
Federal Transit Formula Grants			
Operating	20.509	RPT-4028-030-131	561,534
Operating	20.509	RPT-4028-032-121	28,600
Capitalized Maintenance	20.509	RPT-0028-033-132	461,238
Capitalized Maintenance	20.509	RPT-0028-032-122	6,486
Capitalized Maintenance	20.509	RPT-0028-031-112	878
ARRA - Capitalized Maintenance	20.509	RPT-0028-001-093	<u>163,055</u>
Subtotal CFDA 20.509			1,221,791
State and Community Highway Safety: High Visibility Enforcement Overtime	20.600	HVEO-2014-28-00-00-00354-00	6,556
State and Community Highway Safety: High Visibility Enforcement Overtime	20.601	HVEO-2012-28-00-00-00283-00	<u>30,271</u>
Subtotal CFDA 20.600 & 20.601			<u>36,827</u>
SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>2,255,260</u>
U.S. DEPARTMENT OF EDUCATION			
Passed through Ohio Department of Education:			
Special Education, Part B IDEA	84.027	65995 FY12 USAS #516	<u>112,619</u>
Subtotal CFDA 84.027			112,619
Vocational Rehabilitation Grant	84.126	VRP3RSC	<u>129,613</u>
Subtotal CFDA 84.126			129,613

GEAUGA COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
U.S. DEPARTMENT OF EDUCATION (Continued)			
Passed through Ohio Department of Health: Special Education Grants for Infants and Families with Disabilities Early Childhood Special Education IDEA	84.181	02810021HG0514 02810021HG0513	\$ 34,118 51,135 <u>85,253</u>
Subtotal for CFDA 84.181			<u>85,253</u>
Passed through Ohio Department of Mental Health: Race to the Top - Early Learning Challenge	84.412	3FRO-13-104-04	51,787 <u>51,787</u>
Subtotal for CFDA 84.412			<u>51,787</u>
SUBTOTAL U.S. DEPARTMENT OF EDUCATION			<u>379,272</u>
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
Passed through the Western Reserve Area Agency on Aging: Special Programs for Aging - Title III-D	93.043	CY13	5,096 <u>5,096</u>
Subtotal CFDA 93.044			<u>5,096</u>
Special Programs for Aging - Title III-B	93.044	CY2013	257,360 <u>257,360</u>
Subtotal CFDA 93.044			<u>257,360</u>
Passed through Ohio Department of Job & Family Services: Community Based Child Abuse Prevention	93.590	JFSFCB11 SFY13	1,900 <u>1,900</u>
Subtotal CFDA 93.590			<u>1,900</u>
Passed through Ohio Department of Job & Family Services: Family Stability Family Stability Promoting Safe And Stable Families Promoting Safe And Stable Families	93.556 93.556 93.556 93.556	SFY2013 99-5AU-14-100-22-028 SFY13 SFY14	21,504 10,824 77,977 15,520 <u>125,825</u>
Subtotal CFDA 93.556			<u>125,825</u>
Passed through Ohio Department of Job & Family Services: Temporary Assistance for Needy Families Temporary Assistance for Needy Families Temporary Assistance for Needy Families	93.558 93.558 93.558	JFSFTF14 JFSFTF12 JFSFTF13	125,645 30,960 403,913 <u>560,518</u>
Subtotal CFDA 93.558			<u>560,518</u>
Passed through Ohio Department of Job & Family Services: Child Support Enforcement Title IV-D	93.563 93.563	JFSFCS14 JFSFCS13	105,668 214,612 <u>320,280</u>
Subtotal CFDA 93.563			<u>320,280</u>
Passed through the Western Reserve Area Agency on Aging: Home Energy Assistance Program (HEAP) Home Energy Assistance Program (HEAP)	93.568 93.568	FY14 FY13	587 932 <u>1,519</u>
Passed through the Ohio Department of Development: Low Income Home Energy Assistance Block Grant Low Income Home Energy Assistance Block Grant Low Income Home Energy Assistance Block Grant	93.568 93.568 93.568	14-HA-152 13-HA-152 12-HA-152	8,479 12,450 40,914 <u>61,843</u>

GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)			
HEAP Crisis Cooling Grant	93.568	13-HC-252	\$ 4,000
Low Income Home Energy Assistance			
HEAP Winter Emergency Crisis Grant	93.568	14-HE-252	51,925
HEAP Winter Emergency Crisis Grant	93.568	13-HE-252	251,687
HEAP Winter Emergency Crisis Grant	93.568	12-HE-252	727
			<u>304,339</u>
Subtotal CFDA 93.568			<u>371,701</u>
Passed through the Geauga Community Action Council:			
Community Services Block Grant (C)			
Subtotal CFDA 93.569	93.569	1213-25	66,218
Passed through Ohio Department of Job & Family Services:			
Quality Child Care	93.575	JFSFCD14	31,844
	93.575	JFSFCD13	12,125
Subtotal CFDA 93.575			<u>43,969</u>
Passed through Ohio Department of Job & Family Services:			
IV-B	93.645	SFY14	57,907
Subtotal CFDA 93.645			<u>57,907</u>
Passed through Ohio Department of Job & Family Services:			
Foster Care-Title IV-E	93.658	SFY13	72,624
	93.658	SFY14	24,161
Subtotal CFDA 93.658			<u>96,785</u>
Passed through Ohio Department of Job & Family Services:			
Non-recurring Adoption	93.659	JFSFAA14	85,933
IV-E	93.659	JFSFAA13	265,962
Subtotal CFDA 93.659			<u>351,895</u>
Passed through Ohio Department of Job & Family Services:			
Social Services Block Grant	93.667	JFSFSS14	79,954
Title XX - Base	93.667	JFSFSS13	445,602
Passed through Ohio Department of Developmental Disabilities:			
Social Services Block Grant	93.667	Title XX FY13	59,062
Passed through Ohio Department of Mental Health:			
Social Services Block Grant	93.667	Title XX FY-13	11,062
Social Services Block Grant	93.667	Title XX FY-14	26,949
Subtotal CFDA 93.667			<u>622,629</u>
Passed through Ohio Department of Job & Family Services:			
Federal Chaffee	93.674	JFSFIL13	15,607
Federal Chaffee	93.674	SFY14	600
Subtotal CFDA 93.674			<u>16,207</u>

GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)			
Passed through Ohio Department of Job & Family Services: ARRA - Chronic Disease Self Management Program	93.725	CY2012	\$ 15,620
<i>Subtotal CFDA 93.725</i>			<u>15,620</u>
Passed through Ohio Department of Job & Family Services: Children's Health Insurance Grant	93.767	JFSFSF14	758
<i>Subtotal CFDA 93.767</i>			<u>758</u>
Passed through Ohio Department of Job & Family Services: Medicaid	93.778	JFSFMT13	185,794
Medicaid	93.778	JFSFMT14	89,534
Passed through the Ohio Department of Developmental Disabilities: Medical Assistance Program	93.778	CY13	80,243
<i>Subtotal CFDA 93.778</i>			<u>80,243</u> 355,571
Passed through Ohio Department of Mental Health: Block Grants for Community Mental Health Services: Block Grant Base	93.958	FY13	19,144
Block Grants for Community Mental Health Services: Block Grant Base	93.958	FY14	26,961
Block Grants for Community Mental Health Services: Forensic Grant Base	93.958	FY14	1,100
Block Grants for Community Mental Health Services: Forensic Grant Base	93.958	FY13	1,341
Block Grants for Community Mental Health Services: Chardon Shooting Recovery	93.958	SFY13	167,750
<i>Subtotal CFDA 93.958</i>			<u>167,750</u> 216,296
Passed through the Ohio Department of Alcohol and Drug: Addiction Services: Block Grant for Prevention and Treatment of Substance Abuse (Youth-Led Prevention Allocations FY 2013)	93.959	FY-13	1,710
Block Grant for Prevention and Treatment of Substance Abuse (Youth-Led Prevention Allocations FY 2014)	93.959	FY-14	1,710
Block Grant for Prevention and Treatment of Substance Abuse (Substance Abuse Prevention and Treatment Block Grant FY 2013)	93.959	FY-13	167,303
Block Grant for Prevention and Treatment of Substance Abuse (Substance Abuse Prevention and Treatment Block Grant FY 2013)	93.959	FY-14	152,332
Block Grant for Prevention and Treatment of Substance Abuse (Drug Free Community Coalition FY 2013)	93.959	28-1225-CMMCO-P-14-0027	2,159
Block Grant for Prevention and Treatment of Substance Abuse (Drug Free Community Coalition FY 2013)	93.959	28-1316-CMMCO-P-13-0027	20,944
<i>Subtotal CFDA 93.959</i>			<u>20,944</u> 346,158
SUBTOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>3,832,693</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Passed through Ohio Emergency Management Agency: ARRA - Emergency Food and Shelter Program	97.024	LRO ID:675000-002	5,635
<i>Subtotal CFDA 97.024</i>			<u>5,635</u>
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			<u>5,635</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through the Ohio Department of Public Safety: Emergency Management Performance	97.042	EMW-2011-EP-00003-SO1	71,844
<i>Subtotal CFDA 97.042</i>			<u>71,844</u>
Emergency Management Performance	97.067	EMW-2011-SS-00070	47,174
Emergency Management Performance	97.067	2010-SS-T0-0012	36,313
<i>Subtotal CFDA 97.067</i>			<u>36,313</u> 83,487
SUBTOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>155,331</u>
TOTAL FEDERAL EXPENDITURES			<u>\$8,490,343</u>

GEAUGA COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes through certain Federal assistance received from the U.S. Department of Health and Human Services to not-for-profit agencies and other governments (subrecipients). 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.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to assist in expansion or modernization of equipment. The County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program (CFDA #14.228). The Schedule reports loans made and administrative costs as disbursements on the Schedule.

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$2,680,899
Loans made	505,000
Loan principal repaid	<u>702,852</u>
Ending loans receivable balance as of December 31, 2013	\$2,483,047
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$874,058
Administrative costs expended during 2013	\$50,000

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - GEAUGA, ASHTABULA, AND PORTAGE PARTNERSHIP, INCORPORATED (GAPP)

Gauga, Ashtabula, and Portage Partnership, Incorporated (GAPP) provides for the implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members. Each participating county has eleven members appointed by the County Commissioners (CFDA #17.258, #17.259, and #17.277).

GEAUGA COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)**

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2013, the County made allowable transfers of \$347,240 from the Temporary Assistance for Needy Families (CDFA# 93.558) program to the Social Services Block Grant (CFDA# 93.667) program. The Schedule shows the County spent \$560,518 on the Temporary Assistance for Needy Families program. The amount reported for the Temporary Assistance for Needy Families program on the Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount expended for the Temporary Assistance for Needy Families program during the fiscal year 2013 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$907,758
Social Services Block Grant	<u>(347,240)</u>
Total Temporary Assistance for Needy Families	<u>\$560,518</u>

CFDA – Catalog of Federal Domestic Assistance

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

Geauga County
470 Center Street, Building 4
Chardon, Ohio 44024

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2014.

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.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

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

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2014



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

Geauga County
470 Center Street, Building 4
Chardon, Ohio 44024

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Geauga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Geauga County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Federal Awards Expenditures 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 Geauga County (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2014. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2014

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GEAUGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant / State's Program Formula Program - CFDA #14.228 Supportive Housing Program - CFDA #14.235 Airport Improvement Program - CFDA #20.106 Block Grants for Community Mental Health Services - CFDA #93.958 Block Grants for Prevention and Treatment of Substance Abuse - CFDA #93.959 Social Services Block Grant - CFDA #93.667
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

GEAUGA COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013
(Continued)**

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

None

3. FINDINGS FOR FEDERAL AWARDS

None