



Dave Yost • Auditor of State



**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Criminal Justice Coordinating Council  
Lucas County  
One Government Center, Suite 1720  
Toledo, Ohio 43604-2209

To the Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the business-type activities and the remaining fund information of the Criminal Justice Coordinating Council, Lucas County, Ohio (the Council), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the remaining fund information of the Criminal Justice Coordinating Council, Lucas County, Ohio as of December 31, 2014, and the changes in its financial position and its cash flows for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We have previously audited the Council's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 20, 2014. In our opinion, the comparative information presented herein as of and for the year ended December 31, 2013 is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on the Council's basic financial statements taken as a whole.

The Schedule of Federal Award Expenditures presents additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the financial statements.

The Schedule of Operating Revenues and the Schedule of Federal Award Expenditures are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling schedules 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, these schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2015, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 22, 2015

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**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
UNAUDITED**

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The following Management's Discussion and Analysis (MD&A) section of the Criminal Justice Coordinating Council's (the Council) financial report represents a discussion and analysis of the Council's financial performance during the fiscal year ended December 31, 2014. Please read it in conjunction with the Council's financial statements, which follow this section.

**Financial Highlights**

Key financial highlights for 2014 are as follows:

- In total, Net Position increased \$177,037 or (18.1%) from 2013. Ending Net Position amounted to \$1,153,963 at December 31, 2014.
- Total Assets decreased \$6,503 or (0.3%), including net capital asset additions of \$55,532 during 2014.
- Total Liabilities and Deferred Inflows of Resources decreased by \$183,540 or (19.71%) from 2013. The accounts payable liability shrank by \$16,908 or (20.3%). Overall deferred inflows of resources decreased \$112,487 or (29.6%). Deferred revenue at December 31, 2014 included grant revenue from federally funded grants, the Annie E. Casey Foundation which is a privately funded grant, SAFETI, and the Law Enforcement State Homeland Security Program (LESHSP, formerly LETPP).
- The Council had \$3,838,356 in operating expenses and \$4,174,010 in operating revenues. Non-operating revenues and expenses totaled \$1,553.
- Grants administered by the Council had a slight increase of \$1,858 or (0.3%) from 2013.

**Using This Annual Financial Report**

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand the Council as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at our specific financial conditions.

The Statements of Net Position, similar to a traditional balance sheet, presents information regarding assets and liabilities. The net assets of Council as of December 31, 2014 represent the difference between the total assets and total liabilities.

The Statements of Revenues, Expenses, and Changes in Net Position, similar to a traditional Profit and Loss (P&L) Statement, reports the operating and non-operating revenues and expenses which, upon combining, determine the total change in net assets for the current year.

The Statements of Cash Flows reports cash and cash equivalent activities for the fiscal year resulting from operating activities, capital and related financing, and investing activities. The net result of these activities added to the beginning of the year's cash and cash equivalents balance reconciles to the cash and cash equivalents balance at the end of the current fiscal year.

The Statements of Net Position – Agency Fund is used to account for resources held for the benefit of parties outside Council. This fund is not reflected in the Statements of Net Position, the Statements of Revenues, Expenses and Changes in Net Position or the Statements of Cash Flows as the resources of the fund are not available to support the Council's own programs.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
UNAUDITED

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**Reporting Council as a Whole**

*Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position*

While this document contains the fund used by Council to provide its program, the view of Council as a whole encompasses all financial transactions and asks the question, "How did we do financially during 2014?" The Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position answers this question. These statements include *all assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the Council's *net position* and changes in those assets. This change in net assets is important because it tells the reader that, for the Council as a whole, the *financial position* of Council has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the continued availability of grant funds at the federal, state and local levels.

In the Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position, the Council is presented as one activity, business-type.

- Business-type activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

**Reporting the Council's Fund**

*Fund Financial Statements*

The Council has only one fund, therefore, additional fund level statements are not presented.

**Council as a Whole**

***Business-type activities***

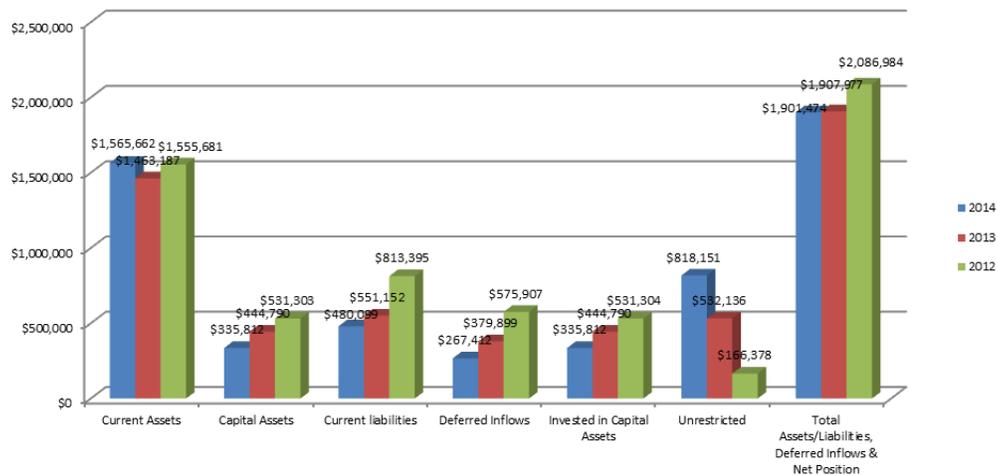
Table 1 shows net position for fiscal years 2014, 2013 and 2012 for comparison purposes.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
UNAUDITED**

**Table 1**

	2014	2013	2012
<b>Assets</b>			
Current	\$ 1,565,662	\$ 1,463,187	\$ 1,555,681
Capital Assets	335,812	444,790	531,303
<b>Total Assets</b>	<u>\$ 1,901,474</u>	<u>\$ 1,907,977</u>	<u>\$ 2,086,984</u>
<b>Current Liabilities</b>	\$ 480,099	\$ 551,152	\$ 813,395
<b>Deferred Inflows of Resources</b>	267,412	379,899	575,907
<b>Net Position</b>			
Net Investment in Capital Assets	335,812	444,790	531,303
Unrestricted Net Assets	818,151	532,136	166,379
<b>Total Net Position</b>	<u>1,153,963</u>	<u>976,926</u>	<u>697,682</u>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<u>\$ 1,901,474</u>	<u>\$ 1,907,977</u>	<u>\$ 2,086,984</u>



Total assets had a slight decrease of 0.3% in fiscal year 2014. Total cash and cash equivalents (current assets) were up 24.9% or \$217,845 from 2013.

Current liabilities decreased 12.9% in fiscal year 2014, due to a decline in outstanding accounts payable and grants payable and a reduction in matured compensated absences payable at December 31.

What are the Council's Revenue Sources? The Council receives much of its revenue from contract services to the City of Toledo and Lucas County and operating grants. Sources of these grants are federal, state and local. The Council has multiple functions, with the major function being improving the justice system in the Toledo/Lucas County area, and all revenue is used to support this function.

Table 2 shows the change in net position for fiscal years 2014, 2013 and 2012 for comparison purposes.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
UNAUDITED

**Table 2**

	Business-Type Activities		
	2014	2013	2012
<b><u>OPERATING REVENUE:</u></b>			
Contract Services	\$ 3,434,635	\$ 3,475,853	\$ 3,267,001
Grants	78,639	43,513	94,650
Charges for Services	150,316	160,271	148,190
Computer Equipment and Software	486,404	710,488	300,797
Other	24,016	111,162	850,304
<b>TOTAL OPERATING REVENUES</b>	<b>4,174,010</b>	<b>4,501,287</b>	<b>4,660,942</b>
<b><u>OPERATING EXPENSES:</u></b>			
Personnel	2,527,786	2,430,536	2,483,546
Computer Services	964,627	1,233,564	1,896,271
Consultants	34,707	54,314	70,359
Support Costs	215,072	236,073	240,629
Other	82,577	83,213	72,574
Supplies	13,587	11,522	11,729
<b>TOTAL OPERATING EXPENSES</b>	<b>3,838,356</b>	<b>4,049,222</b>	<b>4,775,108</b>
Operating Income (Loss) before depreciation	335,654	452,065	(114,166)
Depreciation	160,170	173,964	132,694
Operating Income (Loss)	175,484	278,101	(246,860)
<b><u>NON-OPERATING REVENUES AND EXPENSES:</u></b>			
Grant Revenues	695,248	693,390	1,164,592
Less: Grant Allocations to Subrecipients	(695,248)	(693,390)	(1,164,592)
Interest Income	1,553	1,143	1,047
<b>TOTAL NON-OPERATING REVENUES AND EXPENSES</b>	<b>1,553</b>	<b>1,143</b>	<b>1,047</b>
Changes in Position	177,037	279,244	(245,813)
Net Position Beginning of Year	976,926	697,682	943,495
Net Position End of Year	<b>\$ 1,153,963</b>	<b>\$ 976,926</b>	<b>\$ 697,682</b>

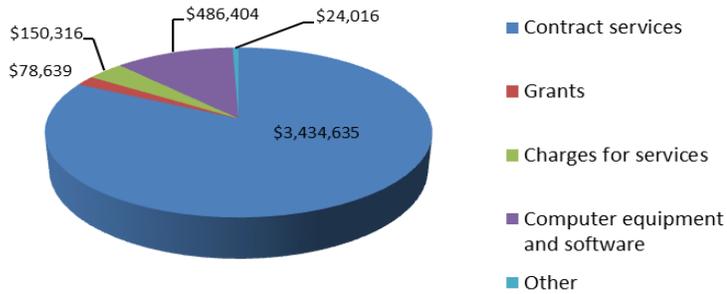
In fiscal year 2014, operating revenues decreased 7.3% primarily from a decline of reimbursed computer supply purchases. Expenditures decreased 5.2% primarily due to reduced spending as a result of a change in management.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

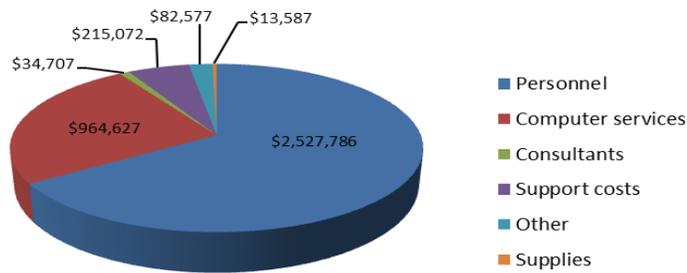
**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
UNAUDITED**

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**2014 Operating Revenue**



**2014 Operating Expenses**



***Capital Assets and Debt Administration***

At the end of fiscal year 2014, the Council had \$335,812 net investment in capital assets as compared to \$444,790 at December 31, 2013. Council had no debt during 2014.

**Contacting the Criminal Justice Coordinating Council's Financial Management**

This financial report is designed to provide our citizens, taxpayers, patrons and creditors with a general overview of the Council's finances and to show the Council's accountability for the funds it receives or spends. If you have any questions about this report or need financial information, contact the Director of Administrative Services, Criminal Justice Coordinating Council, One Government Center, Suite 1720, Toledo, OH 43604 or call (419) 213-3800.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**STATEMENTS OF NET POSITION  
December 31, 2014 and 2013**

	<b>2014</b>	<b>2013</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 977,186	\$ 627,708
Cash and cash equivalents - Restricted	116,859	248,492
Accounts receivable	131,217	246,682
Grants receivable	46,329	45,417
Prepaid expenses	294,071	294,888
Total current assets	1,565,662	1,463,187
<b>Non-current assets</b>		
Property and equipment	1,477,622	2,035,809
Accumulated depreciation	(1,141,810)	(1,591,019)
Net property and equipment	335,812	444,790
Total assets	\$ 1,901,474	\$ 1,907,977
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 66,406	\$ 83,314
Grants payable	57,003	82,134
Accrued payroll and related expenses	100,849	98,605
Matured compensated absences payable	255,841	287,099
Total current liabilities	480,099	551,152
<b>Deferred inflows of resources</b>		
Grants	267,412	379,899
Total liabilities and deferred inflows of resources	747,511	931,051
<b>Net position</b>		
Net investment in capital assets	335,812	444,790
Unrestricted net position	818,151	532,136
Total Net Position	\$ 1,153,963	\$ 976,926
al Liabilities, Deferred Inflows of Resources, and Net Position	\$ 1,901,474	\$ 1,907,977

The accompanying notes are an integral part of these financial statements.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN NET POSITION  
For the Years Ended December 31, 2014 and 2013**

	<b>2014</b>	<b>2013</b>
<b>Operating revenues</b>		
Contract services	\$ 3,434,635	\$ 3,475,853
Grants	78,639	43,513
Charges for services	150,316	160,271
Computer equipment and software	486,404	710,488
Other	24,016	111,162
Total operating revenues	4,174,010	4,501,287
<b>Operating expenses</b>		
Personnel	2,527,786	2,430,536
Computer services	964,627	1,233,564
Consultants	34,707	54,314
Support costs	215,072	236,073
Other	82,577	83,213
Supplies	13,587	11,522
Total operating expenses	3,838,356	4,049,222
<b>Operating income before depreciation</b>	335,654	452,065
<b>Depreciation</b>	160,170	173,964
<b>Operating income</b>	175,484	278,101
<b>Non-operating revenue and expense</b>		
Grant revenues	695,248	693,390
Less: Grant allocations to subrecipients & vendors	(695,248)	(693,390)
Interest income	1,553	1,143
Total non-operating revenue, net	1,553	1,143
<b>Change in net position</b>	177,037	279,244
<b>Net position at beginning of the year</b>	976,926	697,682
<b>Net position at end of the year</b>	\$ 1,153,963	\$ 976,926

The accompanying notes are an integral part of these financial statements.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**STATEMENTS OF CASH FLOWS  
For the Years Ended December 31, 2014 and 2013**

	<b>2014</b>	<b>2013</b>
<b>Cash flows from operating activities</b>		
Cash received for services	\$ 4,282,578	\$ 4,226,586
Cash paid to employees	(2,556,801)	(2,463,218)
Cash paid to others	(1,326,661)	(1,909,191)
Net cash provided by (used in) operating activities	399,117	(145,823)
<b>Cash flows from non-capital financing activities</b>		
Cash received from grants	588,747	675,727
Cash paid for grant allocations	(720,379)	(694,087)
Net cash used in non-capital financing activities	(131,632)	(18,360)
<b>Cash flows from capital and related financing activities</b>		
Purchase of property and equipment	(51,192)	(90,477)
<b>Cash flows from investing activities</b>		
Interest received on cash and cash equivalents	1,553	1,143
Net increase (decrease) in cash	217,845	(253,517)
Cash at beginning of year	876,200	1,129,717
Cash at end of year	\$ 1,094,045	\$ 876,200
<b>Reconciliation of operating income to net cash provided by (used in) operating activities</b>		
Operating income	\$ 175,484	\$ 278,101
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	160,170	173,964
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	115,466	(132,170)
Prepaid expenses	817	(64,666)
Increase (decrease) in:		
Accounts payable	(16,908)	(225,837)
Accrued payroll and related expenses	2,245	12,406
Accrued vacation and sick	(31,258)	(45,089)
Deferred revenue	(6,898)	(142,532)
Net cash provided by operating activities	\$ 399,117	\$ (145,823)

The accompanying notes are an integral part of these financial statements.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**STATEMENTS OF ASSETS AND LIABILITIES - AGENCY FUND  
December 31, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
Restricted cash	\$ 17,244	\$ 27,966
Total assets	<u>\$ 17,244</u>	<u>\$ 27,966</u>
<b>LIABILITIES</b>		
Liabilities - amounts held for others	\$ 17,244	\$ 27,966
Total liabilities	<u>\$ 17,244</u>	<u>\$ 27,966</u>

The accompanying notes are an integral part of these financial statements.

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**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Note 1—Reporting entity**

**Description of the entity**

The Criminal Justice Coordinating Council (the Council) is an entity organized to promote cooperation and coordination between and among separate governmental units and agencies for improving the criminal justice system in the Toledo/Lucas County area through planning, analysis, technical assistance, training, and information management. The Council provides these services in three major areas. The first major area is the Northwest Ohio Regional Information System (NORIS) project which provides applications programming, computer training, computer hardware and network support services for an automated regional information system for local criminal justice agencies. Regional planning efforts is the second major area in which the Council provides services and includes planning, grants management, and coordinating efforts for local criminal justice agencies and units of government. The third major area is an administrative services component that is responsible for coordinating activities between project areas.

The Agency fund type is used to account for and maintain assets held in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. Activity of the Metro Drug Task Force and the Toledo Police Department (TPD) Vice Narcotics Unit accounts is included in this fund. Agency funds are custodial in nature and do not involve measurement of results of operations.

**Note 2—Summary of significant accounting policies**

The basic financial statements of the Council have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. The Council's significant accounting policies are described below:

**Basis of accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. All transactions are accounted for in a single enterprise fund.

Revenue from charges for services is reported as operating revenues. Expenses from employee wages and benefits, purchases of services, materials and supplies and other miscellaneous expenses are reported as operating expenses.

Non-operating revenues and expenses are all revenues and expenses not meeting the definition of operating revenues and expenses. Non-operating revenues and expenses include revenues and expenses from grant management, capital and related financing activities, and investing activities. Expenses relating to disbursements of grant allocations to subrecipients are reported as non-operating expenses.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Note 2—Summary of significant accounting policies - continued**

**Cash and cash equivalents**

For purposes of the statements of cash flows, the Council considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**Accounts receivable**

Accounts receivable are comprised of contracts, and other receivables primarily from governmental entities. Receivables are considered fully collectible at December 31, 2014 and 2013, and reflect market value. Accordingly, no allowance for doubtful accounts is deemed necessary. When amounts are deemed to be uncollectible, they are expensed in the year in which that determination is made.

**Prepaid expenses**

Prepaid expenses represent computer maintenance and other agreements paid in or prior to December 31, 2014 and 2013, and expire in subsequent years.

**Property and equipment**

Property and equipment are stated at cost (or estimated historical cost) and updated for the costs of additions and retirements during the year. The Council capitalizes assets with a cost over \$1,000. Depreciation of property and equipment is based upon the estimated useful lives, ranging from three to forty years, of the various assets and is computed using the straight-line method.

**Compensated absences**

The Council follows GASB No. 16, *Accounting for Compensated Absences*, which requires that a liability be accrued for sick leave and vacation if it is probable that the employee will be compensated through a cash payment. The liability is accrued using the vesting method. The Council employees accumulate sick leave at a rate of 15 days per year. Upon retirement, if the employee has completed twenty or more years of service with the Council, reimbursement for sick leave shall be at the employee's final rate of pay for no more than one-third (1/3) of their accrued but unused sick leave credit, not to exceed three hundred and twenty (320) hours. Payments at retirement for accumulated sick leave are calculated using the rate of compensation at the date of retirement.

The Council employees accumulate vacation leave at a rate between two and five weeks per year, depending on their length of service. The Council policy restricts employees from carrying forward more than three (3) years of vacation accrual per calendar year. Any unused leave is paid out upon termination or retirement.

**Economic dependency**

The Council provides services to the City of Toledo and Lucas County. For the years ended December 31, 2014 and 2013, 41% and 37% of total operating revenues were received from City of Toledo and 14% and 11% of total operating revenues were received from Lucas County, respectively. At December 31, 2014 and 2013, accounts receivable from the City of Toledo and Lucas County totaled \$0.

**Net position**

Net position represents the difference between assets (and deferred outflows of resources) and liabilities (and deferred inflows of resources). Net investment in capital assets represent capital assets, reduced by accumulated depreciation.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Note 2—Summary of significant accounting policies - continued**

**Restricted Assets**

Restricted Assets consist of monies and other resources which are restricted by specific agreements. At December 31, 2014 and 2013, restricted cash and cash equivalents for grant allocations represent restricted assets for payment of future grant funding requests by sub recipients.

**Note 3 – Changes in Accounting Principles**

For fiscal year 2014, the Council has implemented GASB Statement No. 70, “Accounting and Financial Reporting for Nonexchange Financial Guarantees”.

GASB Statement No. 70 improves the recognition, measurement, and disclosures for state and local governments that have extended or received financial guarantees that are nonexchange transactions. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the Council.

**Note 4—Cash and Investments**

The Council has designated Fifth Third Bank for the deposit of funds and the Toledo Police Federal Credit Union for the deposit of the Council’s Agency Funds. The Council’s cash and cash equivalents are primarily subject to custodial credit risk, as further explained below.

*Custodial credit risk* is the risk that, in the event of bank failure, the Council’s deposits may not be returned to it. Protection of the Council’s deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution, or by a single collateral pool established by the financial institution. In accordance with Chapter 135 of the Ohio Revised Code, any public depository receiving deposits pursuant to an award of Council funds shall be required to pledge as security for repayment of all public moneys.

At December 31, 2014, the carrying value of the Council’s deposits is as follows:

	<b>Carrying Amount</b>	<b>Bank Balance</b>
Demand Deposits	<u>\$ 1,111,289</u>	<u>\$ 1,152,442</u>

Of the bank balance, \$250,000 was covered by the Federal Depository Insurance Corporation and \$902,442 was uninsured and collateralized by securities held by the pledging institution’s trust department, not in the Council’s name.

At December 31, 2014, the Council had no investments.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Note 5—Property and equipment**

A summary of the changes in property and equipment, by asset type, is as follows:

	Balance 1/1/2014	Additions	Disposals	Balance 12/31/2014
Property and equipment:				
Leasehold improvements	\$ 161,047			\$ 161,047
Furniture and fixtures	31,424	\$ 3,698		35,122
Computer equipment	1,816,421	48,534	\$ (613,718)	1,251,237
Office equipment	9,585	3,300		12,885
Vehicles	17,331			17,331
Total property and equipment	<u>2,035,808</u>	<u>55,532</u>	<u>(613,718)</u>	<u>1,477,622</u>
Accumulated Depreciation:				
Furniture and Fixtures	\$ (31,424)	\$ (62)		(31,486)
Computer Equipment	(1,371,546)	(160,053)	\$ 609,378	(922,221)
Office Equipment	(9,669)	(55)		(9,724)
Vehicles	(17,331)			(17,331)
Other	(161,048)			(161,048)
	<u>(1,591,018)</u>	<u>(160,170)</u>	<u>609,378</u>	<u>(1,141,810)</u>
Net property and equipment	<u>\$ 444,790</u>	<u>\$ (104,638)</u>	<u>\$ (4,340)</u>	<u>\$ 335,812</u>

	Balance 1/1/2013	Additions	Disposals	Balance 12/31/2013
Property and equipment:				
Leasehold improvements	\$ 161,047			\$ 161,047
Furniture and fixtures	31,424			31,424
Computer equipment	1,737,516	\$ 90,477	\$ (11,572)	1,816,421
Office equipment	9,585		-	9,585
Vehicles	17,331		-	17,331
Total property and equipment	<u>1,956,903</u>	<u>90,477</u>	<u>(11,572)</u>	<u>2,035,808</u>
Accumulated Depreciation:				
Furniture and Fixtures	\$ (31,424)			(31,424)
Computer Equipment	(1,208,149)	\$ (171,942)	\$ 8,545	(1,371,546)
Office Equipment	(9,669)			(9,669)
Vehicles	(15,309)	(2,022)		(17,331)
Other	(161,048)		-	(161,048)
	<u>(1,425,599)</u>	<u>(173,964)</u>	<u>8,545</u>	<u>(1,591,018)</u>
Net property and equipment	<u>\$ 531,304</u>	<u>\$ (83,487)</u>	<u>\$ (3,027)</u>	<u>\$ 444,790</u>

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Note 6—Lease commitments**

**Operating lease**

In April, 2003, the Council entered into an operating lease for a new office facility under a subleasing agreement with the City of Toledo which expired April 2008. The current arrangement is a month to month lease with monthly rent payments of \$11,250. This amount includes operating expenses such as electricity and maintenance. Total rent expense under this building lease for the years ended December 31, 2014 was \$101,250 and 2013 was \$135,000 per year. In 2014, the City of Toledo waived three month's rent.

The Council entered into a sixty month operating lease for a copier in February 2014. Total payments which include copier supplies and the lease expense amounted to \$2,977 and \$2,171, respectively, for the years ended December 31, 2014 and 2013.

The minimum future annual rental commitment under all the Council leases at December 31, 2014 is as follows:

<u>Year</u>	
2015	\$ 3,180
2016	3,180
2017	3,180
2018	3,180
2019	530
	<u>\$ 13,250</u>

**Note 7—Pension and other post-employment benefits**

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**

The employees of the Council are covered by the Ohio Public Employees Retirement System (OPERS). OPERS provides retirement and disability benefits, annual cost of living adjustments and survivor death benefits to members and beneficiaries of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Chapter 145 of the Ohio Revised Code (ORC) provides the statutory authority to establish and amend benefits. The OPERS issues a stand-alone financial report that includes financial statements and required supplementary information for OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4262, calling (614) 222-5601 or 800-222-7377 or accessing the OPERS web site at <https://www.opers.org/investments/cafr.shtml>.

The ORC provides statutory authority for member and employer contributions. The member contribution rates were 10.0% for 2014, 2013, and 2012. During 2014, 2013, and 2012, the employer contribution rate was 14.00% of covered payroll. The Council's contributions to OPERS for the years ending December 31, 2014, 2013, and 2012 were \$259,728, \$246,946, and \$272,037, respectively, and were equal to the required contribution for those years. The accrued portion related to OPERS expense as of December 31, 2014, 2013, and 2012, is \$19,805, \$23,167, and \$19,447, respectively.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Note 7—Pension and other post-employment benefits-continued**

All benefits are established by legislature pursuant to ORC Chapter 145. Members are eligible for retirement benefits at age 60 with 5 years or 60 contributing months of service credit, at age 55 with 25 or more years of service credit, or at any age with 30 or more years of service credit. The annual benefit is based on final average salary, multiplied by a specific percentage based on service and type of plan. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit amounts. Upon reaching minimum retirement age, benefits are vested at the time of eligibility for monthly benefits.

**Other post-employment benefits**

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pensions plan; the Member Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan.

OPERS provides retirement, disability, survivor and death benefits as well as post-retirement health care coverage, including a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plan must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care benefits. OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care was 2.0% for members in the Traditional Plan and 2.0% for members in the Combined Plan for calendar year 2014. The ORC provides the statutory authority to require public employers to fund post-retirement health care through their contributions to OPERS. Employer contributions made to fund post-employment benefits were approximately \$37,089 for calendar year 2014.

On September 9, 2004 the OPERS Board of Trustees adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures the OPEBS's health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

Under the HCPP, retirees for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Note 8—Ohio public employees deferred compensation program**

The Council employees participate in a statewide deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred wages and any earned income are not subject to taxes until actually received by the employee.

**Note 9—Risk management**

The Council maintains comprehensive insurance coverage with private carriers for real property, building contents, and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Property and equipment are 90% coinsured. A liability policy covers all employees, elected and appointed officials, board members, and volunteers. None of the Council's settlements have exceeded the insurance coverage for any of the past three fiscal years.

The Council provides health insurance to its employees in conjunction with Lucas County. Lucas County is self-insured for health and dental benefits. The Council is charged for its participant's share of the cost for its covered employees. The unpaid claim liability, if any, has not been determined.

**Note 10—Settlement**

On October 17, 1997, the Council entered into a settlement agreement with a computer consultant it sued for breach of contract. Under the terms of the agreement, the Council received a settlement of \$800,000. The settlement is to be received in quarterly installments of \$7,500 plus the proceeds from an escrow account and any proceeds received from the settling defendant's bankruptcy trustee. Amounts related to the settlement are recorded as revenue when they are received. In 2014, the Council did not receive any payments. In 2013, the Council received one payment totaling \$500, and in 2012, the Council received three payments totaling \$2,600, which were paid to the County of Lucas and the City of Toledo to reimburse the County and the City for funds they paid to the Council for the consultant. The amount of proceeds, if any that will be received when the bankruptcy is settled is undeterminable.

**Note 11—Commitments and contingencies**

**Grants**

The Council received financial assistance from federal agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Council. However, in the opinion of the Council management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Council at December 31, 2014 and 2013.

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**SCHEDULES OF OPERATING REVENUES  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<b>2014</b>	<b>2013</b>
<b>Operating revenues</b>		
Contract services		
City of Toledo	\$ 1,720,000	\$ 1,669,287
Lucas County	568,060	500,000
CCNO	287,465	284,698
Other	859,110	1,021,868
Total contract services	3,434,635	3,475,853
Grants	78,639	43,513
Charges for services	150,316	160,271
Computer equipment and software		
Computer supply reimbursement	486,404	703,738
Software licenses	-	6,750
Total computer equipment and software	486,404	710,488
Other		
Agency equipment	-	58,292
Solitaire settlement	-	500
Miscellaneous	24,016	52,370
Total other	24,016	111,162
Total operating revenues	\$ 4,174,010	\$ 4,501,287

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>FEDERAL GRANTOR Pass-through Grantor Program Files</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Disbursements</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<b><i>Passed through the Ohio Department of Youth Services</i></b>			
Juvenile Justice Delinquency Prevention			
Juvenile Justice Delinquency Prevention Block (Title II)	16.540	10-JJ-1096	\$ 20,951
Juvenile Justice Delinquency Prevention Block (Title II)	16.540	11-JJ-1095	25,000
Juvenile Justice Delinquency Prevention Block (Title II)	16.540	12-JJ-1095	48,780
Juvenile Justice Delinquency Prevention Block (Title II)	16.540	13-JJ-RPU-1095	41,014
Juvenile Justice Delinquency Prevention Block (Title II) - Administration	16.540	11-JJ-DMC-0288	15,000
Juvenile Justice Delinquency Prevention Block (Title II) - Administration	16.540	12-JJ-DMC-0288	3,362
Total Juvenile Justice Delinquency Prevention			<u>154,107</u>
Juvenile Accountability			
Juvenile Accountability Block Grant	16.523	11-JB-1000	41,250
Juvenile Accountability Block Grant	16.523	12-JB-1000	7,741
Juvenile Accountability Block Grant-Administration	16.523	11-JB-ADM-0291	1,314
Total Juvenile Accountability			<u>50,305</u>
<b><i>Passed through Ohio Office of Criminal Justice Services</i></b>			
Violence Against Women Act			
STOP Violence Against Women Block Grant	16.588	12-WF-1088	23,338
STOP Violence Against Women Block Grant	16.588	13-WF-1088	147,611
Violence Against Women Act - Administration	16.588	12-WF-ADM-8826	6,660
Violence Against Women Act - Administration	16.588	13-WF-ADM-8826	8,746
Total Violence Against Women Act			<u>186,355</u>
<b><i>United States Department of Justice, Bureau of Justice Assistance</i></b>			
Justice Assistance Grant			
Justice Assistance Grant Collaboration Project	16.738	10-DJ-BX-0169	4,537
Justice Assistance Grant Collaboration Project	16.738	12-DJ-BX-3495	13,086
Justice Assistance Grant Collaboration Project	16.738	13-DJ-BX-0206	210,906
Justice Assistance Grant Administration	16.738	12-JG-ADM-7575	3,188
Justice Assistance Grant Administration	16.738	13-JG-ADM-7575	12,592
Total CFDA # 16.738			<u>244,309</u>
Second Chance Act Grant			
Lucas County Reentry	16.812	2013-CZ-BX-0035	11,914
Lucas County Reentry - Administration	16.812	2013-SCA-ADM-1414	16,669
Total Second Chance Act			<u>28,583</u>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b><u>\$ 663,659</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Note 1–Basis of presentation**

The federal grant operations are included in the scope of the Office of Management and Budget’s (OMB) Circular A-133 audit (Single Audit). The Single Audit was performed in accordance with the provisions of the OMB *Compliance Supplement for Single Audits of States, Local Government, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

The accompanying schedule of expenditures of federal awards includes all federal grants to the Council which had activity during the year ended December 31, 2014. This schedule has been prepared on the cash basis of accounting. Grant revenues are recorded for financial reporting purposes when the Council has met the qualifications for the respective grants. Certain funds are passed on to subrecipients upon receipt.

**Note 2–Subrecipient grants**

The Council provided cash basis disbursements under federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided To Subrecipients</u>
Juvenile Accountability Block Grant	16.523	\$ 50,305
Juvenile Justice Delinquency Prevention Block (Title II)	16.540	154,107
Violence Against Women Block Grant	16.588	186,355
Justice Assistance Block Grant	16.738	244,309
Second Chance Act	16.812	28,583
		<u>\$ 663,659</u>



# 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*

Criminal Justice Coordinating Council  
Lucas County  
One Government Center, Suite 1720  
Toledo, Ohio 43604-2209

To the 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 business-type activities and the remaining fund information of the Criminal Justice Coordinating Council, Lucas County, Ohio (the Council) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated July 22, 2015, in which we noted the prior year comparative information has been derived from the 2013 audited financial statements and, in the report dated June 20, 2014, included an unmodified opinion on those financial statements.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Council's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Council's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

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

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

July 22, 2015



# Dave Yost • Auditor of State

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

Criminal Justice Coordinating Council  
Lucas County  
One Government Center, Suite 1720  
Toledo, Ohio 43604-2209

To the Council:

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

We have audited the Criminal Justice Coordinating Council, Lucas County, Ohio's (the Council) 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 the Criminal Justice Coordinating Council's major federal program for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Council's major federal program.

### ***Management's Responsibility***

The Council'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 Council's compliance for the Council's major federal program 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 Council'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 Council's major program. However, our audit does not provide a legal determination of the Council's compliance.

### ***Opinion on the Major Federal Program***

In our opinion, the Criminal Justice Coordinating Council complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2014.

One Government Center, Suite 1420, Toledo, Ohio 43604-2246  
Phone: 419-245-2811 or 800-443-9276 Fax: 419-245-2484

[www.ohioauditor.gov](http://www.ohioauditor.gov)

***Report on Internal Control Over Compliance***

The Council'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 Council'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 Council'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 over 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.



**Dave Yost**  
Auditor of State

Columbus, Ohio

July 22, 2015

**CRIMINAL JUSTICE COORDINATING COUNCIL  
LUCAS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2014**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Justice Assistance Grant CFDA # 16.738
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

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# Dave Yost • Auditor of State

## CRIMINAL JUSTICE COORDINATING COUNCIL

### LUCAS COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 18, 2015