



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

FAIRFIELD COUNTY FAMILY, ADULT AND CHILDREN FIRST COUNCIL
FAIRFIELD COUNTY

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

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OHIO AUDITOR OF STATE
KEITH FABER



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Family, Adult and Children First Council
Fairfield County Family, Adult and Children First Council
239 West Main Street
Lancaster, Ohio 43130

We have reviewed the *Independent Auditor's Report* of the Fairfield County Family, Adult and Children First Council, Fairfield County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2021 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 01, 2023

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FAIRFIELD COUNTY FAMILY, ADULT AND CHILDREN FIRST COUNCIL
FAIRFIELD COUNTY

For the Years Ended December 31, 2022 and 2021
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INDEPENDENT AUDITOR'S REPORT

Fairfield County Family, Adult and Children First Council
Fairfield County
831 College Avenue, Suite C
Lancaster, Ohio 43130

To the Members of Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Fairfield County Family, Adult and Children First Council, Fairfield County, Ohio (the Council), which comprises the cash balances, receipts and disbursements for each governmental fund type of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council, as of December 31, 2022 and 2021, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Council, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by Council on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 14 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Council. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2023 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's 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.

BHM CPA Group

BHM CPA Group, Inc.
Piketon, Ohio
July 28, 2023

Fairfield County Family, Adult and Children First Council
Fairfield County, Ohio
Combined Statement of Cash Receipts, Cash Disbursements
And Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Intergovernmental	\$ 39,964	\$ 1,458,463	\$ 1,498,427
Charges for Services	-	105	105
County Contributions	10,000	125,000	135,000
Donations	1,465	14,085	15,550
Miscellaneous	304	-	304
<i>Total Cash Receipts</i>	<u>51,733</u>	<u>1,597,653</u>	<u>1,649,386</u>
Cash Disbursements			
Personal Services	2,956	263,073	266,029
Fringe Benefits	2,252	124,658	126,910
Contractual Services	28,379	856,591	884,970
Supplies and Materials	1,918	50,616	52,534
Capital Outlay	4,505	4,695	9,200
Other	-	11,619	11,619
<i>Total Cash Disbursements</i>	<u>40,010</u>	<u>1,311,252</u>	<u>1,351,262</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>11,723</u>	<u>286,401</u>	<u>298,124</u>
Other Financing Receipts (Disbursements)			
Transfers In	-	1,300	1,300
Transfers Out	(1,300)	-	(1,300)
Other Financing Sources	-	791,613	791,613
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(1,300)</u>	<u>792,913</u>	<u>791,613</u>
<i>Net Change in Fund Cash Balances</i>	<u>10,423</u>	<u>1,079,314</u>	<u>1,089,737</u>
<i>Fund Cash Balances, January 1</i>	<u>59,706</u>	<u>522,763</u>	<u>582,469</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 70,129</u>	<u>\$ 1,602,077</u>	<u>\$ 1,672,206</u>

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

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 1 – Reporting Entity

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health District in the County;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. The Superintendent of the County Board of Developmental Disabilities;
7. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
8. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of County Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and
14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2022

A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
3. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
4. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.
6. Make annual reports to the Cabinet Council regarding the number of children referred to the County Council and the progress made in meeting the needs of each child.

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

Jointly Governed Organization and Public Entity Risk Pool

The Council participates in jointly governed organization and a public entity risk pool. Notes 9 and 10 to the financial statements provides additional information for these entities.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Council’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Council are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Council had the following significant Special Revenue Funds:

Help Me Grow Early Intervention Federal Fund – This fund receives federal grant monies restricted for the purpose of the grant provisions.

Multi System Youth General Pool – This fund may receive state grants restricted for the purpose of the grant provisions.

Administrative/Fiscal Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Council selected the Fairfield County Auditor as its fiscal agent and the Fairfield County Commissioners as its administrative agent. The Council authorizes the Fairfield County Commissioners, as administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Fairfield County Commissioners agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Fairfield County Auditor as required by Ohio law.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2022

A summary of 2022 budgetary activity appears in Note 3.

Deposits and Investments

The Council designated the Fairfield County Auditor as the fiscal agent for all funds received in the name of the Council. Deposits of monies are made with the Fairfield County Treasurer and fund expenditures and balances are reported through the Fairfield County Auditor. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent's carrying amount.

Capital Assets

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

Accumulated Leave

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

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Council classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Council.

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

Committed The Council can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2022

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 – Budgetary Activity

Budgetary activity for the years ending December 31, 2022, follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$52,215	\$51,733	(\$482)
Special Revenue	2,508,149	2,390,566	(117,583)
Total	\$2,560,364	\$2,442,299	(\$118,065)

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$51,066	\$41,310	\$9,756
Special Revenue	2,924,823	1,311,252	1,613,571
Total	\$2,975,889	\$1,351,262	\$1,623,327

Note 4 – Deposits and Investments

The Fairfield County Auditor, as fiscal agent for the Council, maintains a cash and investments pool used by all of Fairfield County Auditor’s funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments, and the Fairfield County Auditor is responsible for compliance. The Council’s carrying amount of cash on deposit with the County at December 31, 2022, was \$1,672,206.

This fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent’s pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 5 – Risk Management

The Council is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disaster. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the Council has addressed these various types of risk.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property, automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State Workers' Compensation program, \$1,000,000 for errors and omissions liability, wrongful acts, \$1,000,000 for automobile liability, \$1,000,000 for employee benefit liability, \$250,000 for uninsured/under insured motorist liability, and \$10,000,000 in excess liability (except for crime coverage and cyber liability). Crime insurance for potential employee dishonesty is held in the amount of \$1,000,000.

Privacy and Security liability coverage is \$5,000,000 per occurrence with an annual aggregate of \$5,000,000. Coverage does contain some sub limits, which are included in aggregate for \$500,000 privacy response expense, \$250,000 for claims expense, regulatory proceedings, penalties, and \$250,000 for PCI-DSS assessments.

Self-Insurance

The County has a limited risk health insurance and prescription insurance program for employees. Premiums for the County plan are paid into the Self-Funded Health Insurance Internal Service Fund by other funds that are available to pay claims, claim reserves, and administrative costs. The County's Self-Funded Health Insurance Internal Service Fund makes monthly payments directly to the third-party administrator. Health is provided by United Health Care and drug is provided by OptumRX.

Note 6 – Defined Benefit Pension Plans

The Council's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2022, OPERS members contributed 10 percent of their gross salaries, and the Council contributed an amount equaling 14 percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2022.

Note 7 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 8 – Other Employer Benefits

The Council also provides dental, vision and Employee Assistance Program (EAP) for all eligible employees. Dental is provided by Delta Dental vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health.

The Council provides life insurance and accidental death and dismemberment insurance to most employees through the Guardian Insurance Company.

Note 9 – Jointly Governed Organization

A jointly governed organization is a regional government or other multigovernmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

The Council is reported as a jointly organization created under Ohio Revised Code Section 121.37, in the County's Comprehensive Annual Financial Report. See the Reporting Entity note for the Council members. The Council's revenues consist of operating grants along with pooled funding from other government sources. For 2022, the Council received \$506,901 from the County for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation and no equity interest exists.

Note 10 – Public Entity Risk Pool

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-six counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the members' obligations to make coverage payments to CORSA. The participating members have no responsibility for the payment of the certificates. The Council does not have an equity interest in CORSA.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 11 – Leases

The Council leases a copier under a noncancelable lease. The Council disbursed \$2,283 to pay lease costs for the year ended December 31, 2022.

Note 12 – Fund Balance

The fund balance of special revenue funds is either restricted or committed.

Note 13 – Contingent Liabilities

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

Note 14 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Note 15 – Contractual Commitments

During 2022, the Fairfield County Commissioners resolved to advance \$791,613 from the General Fund of the County to the Council's Ohio Children's Trust Fund Triple P sub-fund, Help Me Grow – Early Intervention sub-fund, Perinatal Cluster sub-fund, Early Intervention American Rescue Plan Act sub-fund, Communities of Support sub-fund, and the Safe Communities sub-fund in the amounts of \$58,500, \$419,504, \$164,968, \$77,441, \$25,000, and \$46,200, respectively, for the purpose of paying contractors performing services related to each grant until the grants are received. The advances are due to be repaid upon receipt of grant funds and no later than November 15, 2023.

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Fairfield County Family, Adult and Children First Council

Fairfield County, Ohio

Combined Statement of Cash Receipts, Cash Disbursements

And Changes in Fund Balances (Regulatory Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2021

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Intergovernmental	\$ 21,168	\$ 1,013,651	\$ 1,034,819
County Contributions	22,319	125,000	147,319
Donations	1,757	12,478	14,235
Miscellaneous	344	695	1,039
<i>Total Cash Receipts</i>	<u>45,588</u>	<u>1,151,824</u>	<u>1,197,412</u>
Cash Disbursements			
Personal Services	22,368	223,931	246,299
Fringe Benefits	6,319	79,068	85,387
Contractual Services	3,227	917,116	920,343
Advertising and Printing	318	2,819	3,137
Travel	833	28	861
Supplies and Materials	3,069	8,122	11,191
Capital Outlay	1,230	-	1,230
Other	-	14,843	14,843
<i>Total Cash Disbursements</i>	<u>37,364</u>	<u>1,245,927</u>	<u>1,283,291</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,224</u>	<u>(94,103)</u>	<u>(85,879)</u>
Other Financing Receipts (Disbursements)			
Transfers In	-	27,863	27,863
Transfers Out	<u>(27,863)</u>	<u>-</u>	<u>(27,863)</u>
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(27,863)</u>	<u>27,863</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	<u>(19,639)</u>	<u>(66,240)</u>	<u>(85,879)</u>
<i>Fund Cash Balances, January 1, As Restated in Note 15</i>	<u>79,345</u>	<u>589,003</u>	<u>668,348</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 59,706</u>	<u>\$ 522,763</u>	<u>\$ 582,469</u>

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

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 1 – Reporting Entity

Ohio Revised Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required each Board of County Commissioners to establish a County Family and Children First Council. Statutory membership of County Council consists of the following individuals:

1. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
2. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County;
3. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health District in the County;
4. The Director of the County Department of Job and Family Services;
5. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
6. The Superintendent of the County Board of Developmental Disabilities;
7. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
8. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting of the superintendents of those districts;
9. A representative of the municipal corporation with the largest population in the County;
10. The President of the Board of County Commissioners or an individual designated by the Board;
11. A representative of the regional office of the Ohio Department of Youth Services;
12. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
13. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and
14. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

A County Family and Children First Council may invite any other local public or private agency or group that funds, advocates, or provides services to children to have a representative become a permanent or temporary member of the Council.

The purpose of the County Council is to streamline and coordinate existing government services for families seeking services for their children. In seeking to fulfill its purpose, a County Council shall provide for the following:

1. Referrals to the Cabinet Council of those children for whom the County Council cannot provide adequate services;
2. Development and implementation of a process that annually evaluates and prioritizes services, fills service gaps where possible, and invents new approaches to achieve better results for families and children;
3. Participation in the development of a countywide, comprehensive, coordinated, multi-disciplinary interagency system for infants and toddlers with developmental disabilities or delays and their families, as established pursuant to federal grants received and administered by the Department of Health for early intervention services under the “Individuals with Disabilities Education Act of 2004”;
4. Maintenance of an accountability system to monitor the County Council’s progress in achieving results for families and children; and
5. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.
6. Make annual reports to the Cabinet Council regarding the number of children referred to the County Council and the progress made in meeting the needs of each child.

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

Jointly Governed Organization and Public Entity Risk Pool

The Council participates in jointly governed organization and a public entity risk pool. Notes 9 and 10 to the financial statements provides additional information for these entities.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Council’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Fund Accounting

The Council uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Council are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Council had the following significant Special Revenue Funds:

Help Me Grow Early Intervention Federal Fund – This fund receives federal grant monies restricted for the purpose of the grant provisions.

Multi System Youth General Pool – This fund may receive state grants restricted for the purpose of the grant provisions.

Administrative/Fiscal Agent

Ohio Revised Code Section 121.37(B)(5)(a) requires the Council to select an administrative agent to provide fiscal and administrative services to the Council. The Council selected the Fairfield County Auditor as its fiscal agent and the Fairfield County Commissioners as its administrative agent. The Council authorizes the Fairfield County Commissioners, as administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. The Fairfield County Commissioners agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Budgetary Process

A Family and Children First Council established under Ohio Revised Code Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October 1, 1997, all Family and Children First Councils are required to file an annual budget with its administrative agent. The Council filed an estimate of financial resources and an appropriation measure with the Fairfield County Auditor as required by Ohio law.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

A summary of 2021 budgetary activity appears in Note 3.

Deposits and Investments

The Council designated the Fairfield County Auditor as the fiscal agent for all funds received in the name of the Council. Deposits of monies are made with the Fairfield County Treasurer and fund expenditures and balances are reported through the Fairfield County Auditor. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the fiscal agent's carrying amount.

Capital Assets

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

Accumulated Leave

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

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Council must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Council classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Council.

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

Committed The Council can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 – Budgetary Activity

Budgetary activity for the years ending December 31, 2021, follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$49,148	\$45,588	(\$3,560)
Special Revenue	1,802,712	1,179,687	(623,025)
Total	\$1,851,860	\$1,225,275	(\$626,585)

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$28,069	\$65,227	(\$37,158)
Special Revenue	1,579,735	1,492,824	86,911
Total	\$1,607,804	\$1,558,051	\$49,753

Note 4 – Deposits and Investments

The Fairfield County Auditor, as fiscal agent for the Council, maintains a cash and investments pool used by all of Fairfield County Auditor’s funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments, and the Fairfield County Auditor is responsible for compliance. The Council’s carrying amount of cash on deposit with the County at December 31, 2021, was \$582,469.

This fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent’s pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 5 – Risk Management

The Council is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disaster. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the Council has addressed these various types of risk.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property, automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State Workers' Compensation program, \$1,000,000 for errors and omissions liability, wrongful acts, \$1,000,000 for automobile liability, \$1,000,000 for employee benefit liability, \$250,000 for uninsured/under insured motorist liability, and \$10,000,000 in excess liability (except for crime coverage and cyber liability). Crime insurance for potential employee dishonesty is held in the amount of \$1,000,000.

Privacy and Security liability coverage is \$5,000,000 per occurrence with an annual aggregate of \$5,000,000. Coverage does contain some sub limits, which are included in aggregate for \$500,000 privacy response expense, \$250,000 for claims expense, regulatory proceedings, penalties, and \$250,000 for PCI-DSS assessments.

Self-Insurance

The County has a limited risk health insurance and prescription insurance program for employees. Premiums for the County plan are paid into the Self-Funded Health Insurance Internal Service Fund by other funds that are available to pay claims, claim reserves, and administrative costs. The County's Self-Funded Health Insurance Internal Service Fund makes monthly payments directly to the third-party administrator. Health is provided by United Health Care and drug is provided by OptumRX.

Note 6 – Defined Benefit Pension Plans

The Council's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2021, OPERS members contributed 10 percent of their gross salaries, and the Council contributed an amount equaling 14 percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2021.

Note 7 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 8 – Other Employer Benefits

The Council also provides dental, vision and Employee Assistance Program (EAP) for all eligible employees. Dental is provided by Delta Dental vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health.

The Council provides life insurance and accidental death and dismemberment insurance to most employees through the Guardian Insurance Company.

Note 9 – Jointly Governed Organization

A jointly governed organization is a regional government or other multigovernmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

The Council is reported as a jointly organization created under Ohio Revised Code Section 121.37, in the County's Comprehensive Annual Financial Report. See the Reporting Entity note for the Council members. The Council's revenues consist of operating grants along with pooled funding from other government sources. For 2021, the Council received \$367,375 from the County for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation and no equity interest exists.

Note 10 – Public Entity Risk Pool

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-six counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the members' obligations to make coverage payments to CORSA. The participating members have no responsibility for the payment of the certificates. The Council does not have an equity interest in CORSA.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 11 – Leases

The Council leases a copier under a noncancelable lease. The Council disbursed \$1,248 to pay lease costs for the year ended December 31, 2021. Future lease payments, including interest, are as follows:

Year Ending December 31:	Leases
2022	\$312
Total	\$312

Note 12 – Fund Balance

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	Special Revenue	Total
Outstanding Encumbrances	246,897	246,897
Total	\$246,897	\$246,897

The fund balance of special revenue funds is either restricted or committed. These restricted or committed amounts in the special revenue funds would including the outstanding encumbrances.

Note 13 – Contingent Liabilities

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

Note 14 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Fairfield County Family, Adult and Children First Council

Fairfield County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 15 – Restatement of Prior Period Balances

During 2021, the Council reclassified various fund balances to correct for internal errors and to reconcile with the fiscal agent's system. The reclassification had the following effect on beginning balances:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Fund Cash Balances as of January 1, 2021	\$ 65,512	\$ 602,836
Reclassification of Balances	<u>13,833</u>	<u>(13,833)</u>
Restated Fund Cash Balances as of January 1, 2021	<u>\$ 79,345</u>	<u>\$ 589,003</u>



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

Fairfield County Family, Adult and Children First Council
Fairfield County
831 College Avenue, Suite C
Lancaster, Ohio 43130

To the Members of Council:

We have audited, in accordance the with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2022 and 2021 and the related notes to the financial statements of the Fairfield County Family, Adult and Children First Council, Fairfield County, (the Council) and have issued our report thereon dated July 28, 2023, wherein we noted the Council followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Council.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *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 "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc.
Piketon, Ohio
July 28, 2023

Fairfield County Family, Adult and Children First Council
Fairfield County
Schedule of Findings
December 31, 2022 and 2021

1. SUMMARY OF AUDITOR'S RESULTS

FINDING NUMBER 2022-001

Financial Reporting - Material Weakness

Sound financial reporting is the responsibility of management and the Council and is essential to ensure information provided to the readers of the financial statements is complete and accurate.

Material and immaterial misstatements were identified during the course of the audit which have not been prevented or detected by the Council's internal controls over financial reporting. Misstatements were identified in the following areas:

- Beginning Fund Balance
- Transfers In
- Other Financing Sources

The notes to the financial statements also required additions and corrections for the years ended December 31, 2021 and 2022.

We recommend the Council's management take steps to ensure the accurate posting of all transactions to the ledgers and to the financial statements. By exercising accuracy in recording financial activity, the Council can reduce posting errors and increase the reliability of the financial data throughout the year. We also recommend that the Council's management utilize the financial statement and disclosure templates made available on the Auditor of State's website each year. Using these templates can aid in ensuring that the form and content of the financial statements are compliant with the Auditor of State's regulatory cash basis.

Officials' Response: We did not receive a response from officials to this finding.

OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD COUNTY FAMILY, ADULT AND CHILDREN FIRST COUNCIL

FAIRFIELD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/14/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov