

***STARK COUNTY FAMILY COUNCIL***

***STARK COUNTY***

REGULAR AUDIT

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021





OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPARreport@ohioauditor.gov  
(800) 282-0370

Council Members  
Stark County Family Council  
6057 Strip Avenue NW  
North Canton, Ohio 44720

We have reviewed the *Independent Auditor's Report* of Stark County Family Council, Stark County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2020 through June 30, 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. Stark County Family 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

March 30, 2023

**This page intentionally left blank.**

***Stark County Family Council***  
***Stark County***

Table of Contents

<b>Title</b>	<b>Page</b>
Independent Auditor’s Report - 2022 .....	1
2022 Financial Statements:	
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types .....	4
Notes to the Financial Statements .....	5
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Required by <i>Government Auditing Standards</i> - 2022.....	11
Independent Auditor’s Report - 2021.....	13
2021 Financial Statements:	
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types .....	17
Notes to the Financial Statements .....	18
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Required by <i>Government Auditing Standards</i> - 2021.....	23

**This page intentionally left blank.**

**INDEPENDENT AUDITOR'S REPORT**

Stark County Family Council  
Stark County  
6057 Strip Avenue NW  
North Canton, Ohio 44720

To the Council Members:

***Report on the Financial Statements***

***Unmodified and Adverse Opinions***

We have audited the financial statements of the Stark County Family Council, Stark County, Ohio (the Council) which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended June 30, 2022, 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 year ended June 30, 2022, 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 June 30, 2022, or the changes in financial position for the year 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.

***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 January 10, 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.



*Charles E. Harris & Associates, Inc.*  
January 10, 2023

**STARK COUNTY FAMILY COUNCIL  
STARK 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 JUNE 30, 2022**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
<b>Cash Receipts:</b>			
Intergovernmental - Federal	\$ -	\$ 732,873	\$ 732,873
Intergovernmental - State	15,750	965,607	981,357
Intergovernmental - Local	56,250	252,004	308,254
Miscellaneous	-	1,250	1,250
<b>Total Cash Receipts</b>	<u>72,000</u>	<u>1,951,734</u>	<u>2,023,734</u>
<b>Cash Disbursements:</b>			
Salaries and Benefits	67,192	1,104,902	1,172,094
Purchased Services	20,235	945,487	965,722
Supplies and Materials	3,811	43,507	47,318
Other	344	11,720	12,064
<b>Total Cash Disbursements</b>	<u>91,582</u>	<u>2,105,616</u>	<u>2,197,198</u>
<b>Net Change in Fund Cash Balances</b>	(19,582)	(153,882)	(173,464)
<b>Fund Cash Balances - July 1, 2021</b>	<u>166,120</u>	<u>346,020</u>	<u>512,140</u>
<b>Fund Cash Balances - June 30, 2022</b>	<u>\$ 146,538</u>	<u>\$ 192,138</u>	<u>\$ 338,676</u>

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

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022

---

**Note 1 - Reporting Entity**

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

- a. At least three individuals who are not employed by an agency represented on the council and whose families are or have received services from an agency represented on the council or another county's council. Where possible, the number of members representing families shall be equal to twenty per cent of the council's membership;
- b. The director of the board of alcohol, drug addiction, and mental health services that serves the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards. If a board of alcohol, drug addiction, and mental health services covers more than one county, the director may designate a person to participate on the county's council;
- c. The health commissioner, or the commissioner's designee, of the board of health of each city and general health district in the county. If the county has two or more health districts, the health commissioner membership may be limited to the commissioners of the two districts with the largest populations;
- d. The director of the county department of job and family services;
- e. The executive director of the public children services agency;
- f. The superintendent of the county board of developmental disabilities or, if the superintendent serves as superintendent of more than one county board of developmental disabilities, the superintendent's designee;
- g. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each board of county commissioners of its determination at least biennially;
- h. 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;
- i. A representative of the municipal corporation with the largest population in the county;
- j. The president of the board of county commissioners or an individual designated by the board;
- k. A representative of the regional office of the department of youth services;
- l. A representative of the county's head start agencies, as defined in section 3301.32 of the Revised Code;
- m. 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
- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A county council's statutory responsibilities include the following:

- a. Referrals to the State cabinet council of those children for whom the county council cannot provide adequate services;
- b. 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;
- c. 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

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022  
(Continued)

---

**Note 1 - Reporting Entity** (continued)

- by the department of health for early intervention services under the "Individuals with Disabilities Education Act of 2004";
- d. Maintenance of an accountability system to monitor the county council's progress in achieving results for families and children; and
  - e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Stark County Family Council (the "Council") was officially created on March 15, 1993 by proclamation of the Governor of the State of Ohio.

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

**Note 2 - Summary of Significant Accounting Policies**

**A. Basis of Presentation**

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

**B. Fund Accounting**

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

*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 has the following significant Special Revenue Funds:

*WrapAround Local Fund* – This fund receives local monies from various community agencies to perform multi-system service coordination.

*Ohio Children's Trust Fund* – This fund receives grant monies to provide services aimed at preventing child abuse and neglect.

*Family-Centered Services and Supports Fund* - This fund receives grant monies focused on maintaining children and youth in their homes and communities by meeting the multi-systemic needs of children receiving service coordination.

*Multi-System Youth Custody Relinquishment Fund* - This fund receives grant monies to support children and youth who are at risk for custody relinquishment or have already been relinquished and need services and/or supports to transition to community and/or non-custody settings.

*Help Me Grow Early Intervention (Part C) Fund*– This fund receives federal grant money for the purpose of providing services to families with young children who have disabilities from birth to 3 years of age.

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022  
(Continued)

---

**Note 2 - Summary of Significant Accounting Policies** (continued)

C. 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 has selected the Stark County Educational Service Center. The Council authorizes the Stark County Educational Service Center, as fiscal agent and 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. Stark County Educational Service Center agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

D. 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.

E. Budgetary Process

A Family and Children First Council established under ORC Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October, 1997, the Council is required to file a budget with the Administrative Agent. This budget includes appropriations, estimated resources and encumbrances.

*Appropriations* - The Council is required by its fiscal agent to adopt annual appropriations.

*Estimated Resources* - The Council's estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of July 1.

*Encumbrances* - The Council reserves (encumbers) appropriations when commitments are made, in accordance with the procedures of its fiscal agent. Encumbrances outstanding at year-end are carried over and are not re-appropriated.

All monies (grants, contracts, fees and other receipts) paid to the Council are deposited by the fiscal agent to the Council's funds which have been created for the purpose of accounting for Council receipts and disbursements.

A summary of the fiscal year ended June 30, 2022 budgetary activity appears in Note 3.

F. Deposits and Investments

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

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022  
(Continued)

---

**Note 2 - Summary of Significant Accounting Policies** (continued)

G. 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.

H. Accumulated Leave

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

I. 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 used only to report a deficit balance.

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 9.

J. Fiscal Year

The Council's financial statements are prepared based on a fiscal year that commences July 1 and terminates June 30 to conform with the fiscal year of its fiscal agent and major funders.

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022  
(Continued)

**Note 3 - Budgetary Activity**

Budgetary activity for the fiscal period ended June 30, 2022 is as follows:

2022 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted</u> <u>Receipts</u>	<u>Actual</u> <u>Receipts</u>	<u>Over/(Under)</u> <u>Budget</u> <u>Variance</u>
General	\$ 65,750	\$ 72,000	\$ 6,250
Special Revenue	\$ 2,421,234	\$ 1,951,734	\$ (469,500)

2022 Budgeted vs. Actual Budgetary Basis Disbursements

<u>Fund Type</u>	<u>Appropriation</u>	<u>Budgetary</u> <u>Disbursements</u>	<u>Over/(Under)</u> <u>Budget</u> <u>Variance</u>
General	\$ 96,000	\$ 91,582	\$ (4,418)
Special Revenue	\$ 2,566,234	\$ 2,564,747	\$ (1,487)

**Note 4 - Deposits and Investments**

The Stark County Educational Service Center (the ESC), as fiscal agent for the Council, maintains a cash and investments pool used by all of the ESC's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments, and the ESC is responsible for compliance. The carrying amount of the Council's deposits at June 30, 2022 was \$338,676.

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.

**Note 5 - Risk Management**

The Council has obtained commercial insurances for the following risks:

*General Liability* - \$1,000,000 each occurrence; \$2,000,000 aggregate - AssuredPartners of Ohio

Settled claims have not exceeded this commercial coverage in any of the last three years. There has not been a significant reduction in this coverage from the prior year.

The Council is a member of the Stark County Schools Council of Governments which is a shared risk pool for health insurance provided to its member employees. The pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of June 30 (the latest information available):

	<u>2021</u>	<u>2020</u>
Cash and Investments	\$128,618,694	\$138,329,491
Actuarial Liabilities	29,690,000	26,501,000

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2022  
(Continued)

---

**Note 6 - Defined Benefit Pension Plan**

The Council's employees participate in the School Employees Retirement System (SERS). SERS is a cost-sharing, multiple employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare, survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2022, SERS 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 June 30, 2022.

**Note 7 - Postemployment Benefits**

SERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions SERS allocated to health care was 0 percent during fiscal year 2022.

**Note 8 - Contingent Liabilities**

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

**Note 9 - Fund Balances**

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:

<u>Fund Balances</u>	<u>Special Revenue</u>
Outstanding Encumbrances	\$ 459,131

The fund balance of special revenue funds is either restricted or committed. These restricted or committed amounts in the special revenue funds include the outstanding encumbrances. In the general fund, outstanding encumbrances would be considered assigned.



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

Stark County Family Council  
Stark County  
6057 Strip Avenue NW  
North Canton, Ohio 44720

To the Council Members:

We have audited, in accordance 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, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended June 30, 2022 and the related notes of the Stark County Family Council, Stark County, Ohio (the Council) and have issued our report thereon dated January 10, 2023, wherein we noted that the Council followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

***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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Council's financial statements are free of 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 determination of financial statement amounts. 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.

*Charles E. Harris Associates*

***Charles E. Harris and Associates, Inc.***  
January 10, 2023

**INDEPENDENT AUDITOR'S REPORT**

Stark County Family Council  
Stark County  
6057 Strip Avenue NW  
North Canton, Ohio 44720

To the Council Members:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each fund, and related notes of the Stark County Family Council, Stark County, Ohio (the Council), as of and for the year ended June 30, 2021.

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

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether 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 such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

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

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

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Council does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council as of June 30, 2021, and changes in financial position for the year then ended.

***Opinion on Regulatory Basis of Accounting***

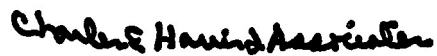
In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each fund and related notes of the Stark County Family Council, Stark County, Ohio, as of June 30, 2021, for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 10 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 opinions regarding this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 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. 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.



*Charles E. Harris & Associates, Inc.*  
January 10, 2023

**STARK COUNTY FAMILY COUNCIL  
STARK 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 JUNE 30, 2021**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
<b>Cash Receipts:</b>			
Intergovernmental - Federal	\$ -	\$ 584,322	\$ 584,322
Intergovernmental - State	15,750	898,624	914,374
Intergovernmental - Local	57,000	260,837	317,837
Miscellaneous	-	400	400
<b>Total Cash Receipts</b>	<u>72,750</u>	<u>1,744,183</u>	<u>1,816,933</u>
<b>Cash Disbursements:</b>			
Salaries and Benefits	58,983	1,014,223	1,073,206
Purchased Services	12,721	696,658	709,379
Supplies and Materials	2,524	68,245	70,769
Other	966	31,084	32,050
<b>Total Cash Disbursements</b>	<u>75,194</u>	<u>1,810,210</u>	<u>1,885,404</u>
<b>Net Change in Fund Cash Balances</b>	(2,444)	(66,027)	(68,471)
<b>Fund Cash Balances - July 1, 2020</b>	<u>168,564</u>	<u>412,047</u>	<u>580,611</u>
<b>Fund Cash Balances - June 30, 2021</b>	<u>\$ 166,120</u>	<u>\$ 346,020</u>	<u>\$ 512,140</u>

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

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2021

---

**Note 1 - Reporting Entity**

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

- a. At least three individuals who are not employed by an agency represented on the council and whose families are or have received services from an agency represented on the council or another county's council. Where possible, the number of members representing families shall be equal to twenty per cent of the council's membership;
- b. The director of the board of alcohol, drug addiction, and mental health services that serves the county, or, in the case of a county that has a board of alcohol and drug addiction services and a community mental health board, the directors of both boards. If a board of alcohol, drug addiction, and mental health services covers more than one county, the director may designate a person to participate on the county's council;
- c. The health commissioner, or the commissioner's designee, of the board of health of each city and general health district in the county. If the county has two or more health districts, the health commissioner membership may be limited to the commissioners of the two districts with the largest populations;
- d. The director of the county department of job and family services;
- e. The executive director of the public children services agency;
- f. The superintendent of the county board of developmental disabilities or, if the superintendent serves as superintendent of more than one county board of developmental disabilities, the superintendent's designee;
- g. The superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the county, as determined by the department of education, which shall notify each board of county commissioners of its determination at least biennially;
- h. 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;
- i. A representative of the municipal corporation with the largest population in the county;
- j. The president of the board of county commissioners or an individual designated by the board;
- k. A representative of the regional office of the department of youth services;
- l. A representative of the county's head start agencies, as defined in section 3301.32 of the Revised Code;
- m. 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
- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

A county council's statutory responsibilities include the following:

- a. Referrals to the State cabinet council of those children for whom the county council cannot provide adequate services;
- b. 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;
- c. 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

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2021  
(Continued)

---

**Note 1 - Reporting Entity** (continued)

- by the department of health for early intervention services under the "Individuals with Disabilities Education Act of 2004";
- d. Maintenance of an accountability system to monitor the county council's progress in achieving results for families and children; and
  - e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the county system.

The Stark County Family Council (the "Council") was officially created on March 15, 1993 by proclamation of the Governor of the State of Ohio.

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

**Note 2 - Summary of Significant Accounting Policies**

A. Basis of Presentation

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

B. Fund Accounting

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

*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 has the following significant Special Revenue Funds:

*WrapAround Local Fund* – This fund receives local monies from various community agencies to perform multi-system service coordination.

*Ohio Children's Trust Fund* – This fund receives grant monies to provide services aimed at preventing child abuse and neglect.

*Family-Centered Services and Supports Fund* - This fund receives grant monies focused on maintaining children and youth in their homes and communities by meeting the multi-systemic needs of children receiving service coordination.

*Multi-System Youth Custody Relinquishment Fund* - This fund receives grant monies to support children and youth who are at risk for custody relinquishment or have already been relinquished and need services and/or supports to transition to community and/or non-custody settings.

*Help Me Grow Early Intervention (Part C) Fund*– This fund receives federal grant money for the purpose of providing services to families with young children who have disabilities from birth to 3 years of age.



**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2021  
(Continued)

---

**Note 2 - Summary of Significant Accounting Policies** (continued)

C. 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 has selected the Stark County Educational Service Center. The Council authorizes the Stark County Educational Service Center, as fiscal agent and 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. Stark County Educational Service Center agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

D. 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.

E. Budgetary Process

A Family and Children First Council established under ORC Section 121.37 is not a taxing authority and is not subject to Ohio Revised Code Chapter 5705. As of October, 1997, the Council is required to file a budget with the Administrative Agent. This budget includes appropriations, estimated resources and encumbrances.

*Appropriations* - The Council is required by its fiscal agent to adopt annual appropriations.

*Estimated Resources* - The Council's estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of July 1.

*Encumbrances* - The Council reserves (encumbers) appropriations when commitments are made, in accordance with the procedures of its fiscal agent. Encumbrances outstanding at year-end are carried over and are not re-appropriated.

All monies (grants, contracts, fees and other receipts) paid to the Council are deposited by the fiscal agent to the Council's funds which have been created for the purpose of accounting for Council receipts and disbursements.

A summary of the fiscal year ended June 30, 2021 budgetary activity appears in Note 3.

F. Deposits and Investments

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

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2021  
(Continued)

---

**Note 2 - Summary of Significant Accounting Policies** (continued)

**G. 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.

**H. Accumulated Leave**

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

**I. 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 used only to report a deficit balance.

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 9.

**J. Fiscal Year**

The Council's financial statements are prepared based on a fiscal year that commences July 1 and terminates June 30 to conform with the fiscal year of its fiscal agent and major funders.

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2021  
(Continued)

**Note 3 - Budgetary Activity**

Budgetary activity for the fiscal period ended June 30, 2021 is as follows:

<u>2021 Budgeted vs. Actual Receipts</u>			Over/(Under)
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Budget Variance</u>
General	\$ 72,750	\$ 72,750	\$ -
Special Revenue	\$ 2,119,574	\$ 1,744,183	\$ (375,391)

<u>2021 Budgeted vs. Actual Budgetary Basis Disbursements</u>			Over/(Under)
<u>Fund Type</u>	<u>Appropriation</u>	<u>Budgetary Disbursements</u>	<u>Budget Variance</u>
General	\$ 98,500	\$ 85,976	\$ (12,524)
Special Revenue	\$ 2,169,574	\$ 2,448,435	\$ 278,861

**Note 4 - Deposits and Investments**

The Stark County Educational Service Center (the ESC), as fiscal agent for the Council, maintains a cash and investments pool used by all of the ESC's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments, and the ESC is responsible for compliance. The carrying amount of the Council's deposits at June 30, 2021 was \$512,140.

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.

**Note 5 - Risk Management**

The Council has obtained commercial insurances for the following risks:

*General Liability* - \$1,000,000 each occurrence; \$2,000,000 aggregate - AssuredPartners of Ohio  
*Umbrella Liability* - \$1,000,000 each occurrence - AssuredPartners of Ohio

Settled claims have not exceeded this commercial coverage in any of the last three years. There has not been a significant reduction in this coverage from the prior year.

The Council is a member of the Stark County Schools Council of Governments which is a shared risk pool for health insurance provided to its member employees. The pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of June 30 (the latest information available):

	<u>2020</u>	<u>2019</u>
Cash and Investments	\$138,329,491	\$117,852,959
Actuarial Liabilities	26,501,000	25,546,000

**STARK COUNTY FAMILY COUNCIL**  
**STARK COUNTY, OHIO**  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2021  
(Continued)

**Note 6 - Defined Benefit Pension Plan**

The Council's employees participate in the School Employees Retirement System (SERS). SERS is a cost-sharing, multiple employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare, survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2021, SERS 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 June 30, 2021.

**Note 7 - Postemployment Benefits**

SERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions SERS allocated to health care was 0 percent during fiscal year 2021.

**Note 8 - Contingent Liabilities**

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

**Note 9 - Fund Balances**

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	General	Special Revenue	Total
Outstanding Encumbrances	\$ 10,782	\$ 638,225	\$ 649,007

The fund balance of special revenue funds is either restricted or committed. These restricted or committed amounts in the special revenue funds include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 10- 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. During 2021, the Council received COVID-19 funding. 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.

5510 Pearl Road Ste 102

Parma OH 44129-2550

Office phone - (216) 575-1630

Fax - (216) 436-2411

***Charles E. Harris & Associates, Inc.***

*Certified Public Accountants*

---

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

Stark County Family Council  
Stark County  
6057 Strip Avenue NW  
North Canton, Ohio 44720

To the Council Members:

We have audited, in accordance 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, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended June 30, 2021 and the related notes of the Stark County Family Council, Stark County, Ohio (the Council) and have issued our report thereon dated January 10, 2023, wherein we noted that the Council followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

***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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Council's financial statements are free of 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 determination of financial statement amounts. 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.

*Charles E. Harris Associates*

***Charles E. Harris and Associates, Inc.***  
January 10, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**STARK COUNTY FAMILY COUNCIL**

**STARK 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 4/11/2023**

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