



**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED JUNE 30, 2012-2011



Dave Yost • Auditor of State

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Greater Summit County Early Learning Center
Summit County
2141 Pickle Road
Akron, Ohio 44312

To the Board of Directors:

We have audited the accompanying financial statements of Greater Summit County Early Learning Center, Summit County, (the School) as of and for the years ended June 30, 2012 and 2011. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

Ohio Administrative Code Section 117-2-03 (B) requires the School to prepare its annual financial report in accordance with generally accepted accounting principles. However, as discussed in Note 1, the accompanying financial statements and notes have been prepared on an accounting basis not in accordance with these generally accepted accounting principles. The accompanying financial statements and notes omit assets, liabilities, fund equities, and disclosures that, while material, we cannot determine at this time.

In our opinion, because of the departure from generally accepted accounting principles described in the preceding paragraph, the accompanying financial statements do not present fairly the financial position, results of operations, and cash flows, where applicable, of the School as of and for the years ended June 30, 2012 and 2011 in accordance with accounting principles generally accepted in the United States of America.

The School has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2013, on our consideration of the School'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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

Dave Yost
Auditor of State

February 15, 2013

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2012**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
State Aid	\$ 354,019
Operating Cash Disbursements:	
Purchased Services: Salaries	295,000
Purchased Services: Grants	9,800
Purchased Services: Management Services	5,713
Purchased Services: Tech Support	3,228
Contract Services	100
Travel Mileage/Meeting Expenses	5,017
Supplies and Materials	5,306
Insurance	480
Capital Outlay	3,120
Repairs and Maintenance	10,512
Rent	19,449
Advertising	1,086
Other	984
Total Operating Cash Disbursements	359,795
Operating (Loss)	(5,776)
Non-Operating Cash Receipts:	
Grant Revenue	41,386
Miscellaneous Revenue	1,510
Total Non-Operating Cash Receipts	42,896
Net Receipts Over Disbursements	37,120
Fund Cash Balances, July 1	36,083
Fund Cash Balances, June 30	\$ 73,203

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

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2011**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
State Aid	\$ 192,819
Operating Cash Disbursements:	
Purchased Services: Salaries	153,837
Purchased Services: Grants	64,963
Purchased Services: Management Services	5,730
Contract Services	523
Travel Mileage/Meeting Expenses	14,988
Supplies and Materials	82,643
Insurance	690
Capital Outlay	77,963
Repair and Maintenance	1,992
Rent	20,600
Advertising	7,230
Other	5,788
Total Operating Cash Disbursements	436,947
Operating (Loss)	(244,128)
Non-Operating Cash Receipts:	
Grant Revenue	235,209
Miscellaneous Revenue	725
Total Non-Operating Cash Receipts	235,934
Net Receipts (Under) Disbursements	(8,194)
Fund Cash Balances, July 1	44,277
Fund Cash Balances, June 30	\$ 36,083

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

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2012 and 2011**

1. Summary of Significant Accounting Policies

A. Description of the School

The Greater Summit County Early Learning Center (the School) is a tax exempt, nonprofit corporation established pursuant to Ohio Rev. Code Chapters 3314 and 1702 as a community school. The School was created as a conversion type community school, utilizing certain resources converted to the School's use by the Summit County Educational Service Center (ESC), the School's Sponsor, to provide children with a quality learning environment that is responsive to their individual growth and development. The School, which is part of the State's education program, is independent of any school district. The School may sue and be sued, acquire facilities as needed, and contract for any services necessary for the operation of the School.

The Sponsor, on a purchased service basis with the School, provides planning, instructional, administrative and technical services. Personnel providing services to the School on behalf of the Sponsor on the purchased services basis are employees of the Summit County ESC. The Treasurer of the Summit County ESC is also the Treasurer for the School. The School signed a contract with the Summit County ESC (Sponsor), to operate for a period from July 1, 2009 through June 30, 2011 as well as July 1, 2011 through June 30, 2013.

The School operates under a self-appointing, three-member Board of Directors (the Board). The School's Bylaws & Policies specify that vacancies that arise on the Board will be filled by the appointment of a successor director by a majority vote of the then existing directors. The Board is responsible for carrying out the provisions of the contract with the Sponsor, which include, but are not limited to, state-mandated provisions regarding student population, curriculum, academic goals, performance standards, admission standards, and qualifications of teachers. The facility is staffed with teaching personnel employed by the Sponsor, who provide services to 63 students.

B. Accounting Basis of Presentation

Although required by Ohio Administrative Code Section 117-2-03 (B) to prepare its annual financial report in accordance with generally accepted accounting principles, the School chooses to prepare its financial statements and notes in accordance with standards established by the Auditor of State for governmental entities that are not required to prepare annual financial reports in accordance with generally accepted accounting principles. This basis of accounting is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, in accordance with the basis of accounting described in the preceding paragraph.

Auditor of State of Ohio Bulletin No. 2000-005 requires the presentation of all financial activity to be reported within one enterprise fund for year-end reporting purposes. Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2012 and 2011
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

C. Budgetary Process

Unlike traditional public schools located in the State of Ohio, community schools are not required to follow budgetary provisions set forth in Ohio Rev. Code Section 5705, unless specifically provided in the School's contract with its Sponsor. The contract between the School and its Sponsor requires a detailed school budget for each year of the contract. However, the budget does not have to follow the provisions of Ohio Rev. Code Section 5705, except for section 5705.391 as it relates to five-year forecasts.

D. Deposits and Investments

All cash received by the School is maintained in a demand deposit account. During fiscal years 2012 and 2011, the School invested in a repurchase agreement (overnight sweep), which is reported at cost.

E. Intergovernmental Revenues

The School currently participates in the State Foundation Program, the State Disadvantaged Pupil Impact Aid (DPIA) Program, and the State Special Education Program, which are reflected under "State Aid" on the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. Cash receipts from these programs are recognized as operating cash receipts in the accounting period in which they are received.

Non-exchange transactions, in which the School receives value without directly giving equal value in return, include grants, entitlements, and contributions. Grants, entitlements, and contributions are recognized as non-operating cash receipts in the accounting period in which they are received.

F. Capital Assets

The School records disbursements for acquisitions of capital assets when paid. The accompanying financial statements do not report these items as assets.

G. Operating Cash Receipts and Disbursements

Operating cash receipts are those receipts that are generated directly from the School's primary activities. For the School, these receipts are primarily State Aid payments. Operating disbursements are necessary costs incurred to provide the goods and services that are the primary activities of the School. Cash receipts and disbursements not meeting this definition are reported as non-operating.

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2012 and 2011
(Continued)**

2. Deposits and Investments

A. Deposits

At June 30, 2012 and 2011, the carrying amounts of all School deposits were \$23,203 and \$11,083, respectively. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of June 30, 2012 and 2011, the School's bank balances of \$28,921 and \$27,602, respectively, were covered by the Federal Deposit Insurance Corporation.

Custodial credit risk is the risk that, in the event of bank failure, the School's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the School.

B. Investments:

The School's financial institution transfers securities to the School's agent to collateralize repurchase agreements. The securities are not in the School's name.

As of June 30, 2012, the School had the following investments and maturities:

<u>Investment Type</u>	<u>Balance at Fair Value</u>	<u>Investment Maturities 6 months or less</u>
Repurchase Agreement	\$ 50,000	\$ 50,000

As of June 30, 2011, the School had the following investments and maturities:

<u>Investment Type</u>	<u>Balance at Fair Value</u>	<u>Investment Maturities 6 months or less</u>
Repurchase Agreement	\$ 25,000	\$ 25,000

Concentration of Credit Risk: The School places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the School at June 30, 2012:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent to Total</u>
Repurchase Agreement	\$50,000	100.00

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2012 and 2011
(Continued)**

2. Deposits and Investments (Continued)

The following table includes the percentage of each investment type held by the School at June 30, 2011:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent to Total</u>
Repurchase Agreement	\$25,000	100.00

3. Risk Management

The School is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; and natural disasters. The School has obtained commercial insurance from Ohio Casualty Insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions.

During fiscal years 2012 and 2011, the School made no payments for losses that exceeded insurance coverage.

4. Contingent Liabilities

A. Grants

The Auditor of State is currently performing a statewide review of supporting documentation for student attendance data reported to the Ohio Department of Education. The results of this review are still pending and will be reported separately to the Ohio Department of Education at a later date.

The School received financial assistance from federal and State agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. This also encompasses the Auditor of State's ongoing review of student attendance data. However, the effect of any such disallowed claims on the overall financial position of the School at June 30, 2012 and 2011, if applicable, cannot be determined at this time.

B. Full Time Equivalency

The Ohio Department of Education conducts reviews of enrollment data and fulltime equivalency (FTE) calculations made by the schools. These reviews are conducted to ensure the schools are reporting accurate student enrollment data to the State, upon which state funding is calculated. The conclusions of this review could result in state funding being adjusted. However, in the opinion of the School, these adjustments will not have a material effect on the financial position of the School.

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2012 and 2011
(Continued)**

5. Lease Agreement

The School entered into a three year operating lease agreement with the Springfield Local School District Board of Education for the School's building on June 18, 2009. The terms of the lease agreement call for the School to pay \$1,667 each month for the first year with a 3% increase each year thereafter. The lessor may terminate the lease with written notice prior to January 1, 2011 in the event the lessor deems it necessary to utilize the premises in the operation of its schools. On August 1, 2012, the School renewed the lease agreement for another five years. The terms of the lease agreement call for the School to pay \$1,667 each month for the first year with a 3% increase each year thereafter. The lessor may terminate the lease with written notice prior to January 1, 2013, 2014, 2015, or 2016 in the event the lessor deems it necessary to utilize the premises in the operation of its schools.

The future minimum lease payments are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2013	\$20,000
2014	\$20,600
2015	\$21,218
2016	\$21,855
2017	\$22,510

6. Sponsor Fees

The Agreement between the School and the Summit County ESC (Sponsor) allows for sponsor fee payments not to exceed 3% of the total amount of payments from the State for operating expenses in consideration for the time, organization, oversight, fees and costs of the Sponsor pursuant to this contract. During fiscal years 2012 and 2011, the School paid \$0 to the Sponsor for these fees.

7. Purchased Services

For the fiscal years ended June 30, 2012 and 2011, amounts paid to the Sponsor for purchased services were as follows:

	<u>2012</u>	<u>2011</u>
Salaries	\$295,000	\$153,837
Grants	9,800	64,963
Management Services	5,713	5,730
Technical Services	<u>3,228</u>	<u>0</u>
 Total Purchased Services	 <u>\$313,741</u>	 <u>\$224,530</u>

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

Greater Summit County Early Learning Center
Summit County
2141 Pickle Road
Akron, Ohio 44312

To the Board of Directors:

We have audited the financial statements of the Greater Summit County Early Learning Center, Summit County, (the School) as of and for the years ended June 30, 2012 and 2011, and have issued our report thereon dated February 15, 2013, wherein we noted the School uses a comprehensive accounting basis other than generally accepted accounting principles and we issued an adverse opinion due to the departure from generally accepted accounting principles. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the School's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the School's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the School's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2012-01 and 2012-02.

We also noted a certain matter not requiring inclusion in this report that we reported to the School's management in a separate letter dated February 15, 2013.

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

We intend this report solely for the information and use of management, the Board of Directors, the Community School's sponsor, and others within the School. We intend it for no one other than these specified parties.



Dave Yost
Auditor of State

February 15, 2013

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2012 AND 2011**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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1. GAAP Financial Reporting

<i>Finding Number</i>	2012-01
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NONCOMPLIANCE

Ohio Administrative Code Section 117-2-03 (B) requires the School to prepare its annual financial report in accordance with generally accepted accounting principles (GAAP).

Further, **Ohio Revised Code Section 117.38** requires the School publish notice in a newspaper published in the political subdivision or taxing district, and if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. The notice shall state that the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The School did not prepare its annual financial report in accordance GAAP. The School prepared its annual financial report in accordance with standards established by the Auditor of State for governmental entities not required to prepare annual reports in accordance with generally accepted accounting principles. The accompanying financial statements and footnotes omit assets, liabilities, fund equities, and disclosures that, while material, cannot be determined at this time. Pursuant to Ohio Revised Code Section 117.38, the School may be fined and subject to various other administrative remedies for its failure to file the required financial report. Additionally, the School did not publish notice its annual financial report was complete and available for public inspection.

The School should prepare its financial statements in accordance with generally accepted accounting principles and publish notice in the local newspaper stating the School's financial report is available for public inspection.

Official's Response: Due to the small budget of the Greater Summit County Early Learning Center (GSCELC) and the increase in cost to not only prepare the financial statement in accordance with generally accepted accounting principles (GAAP), but also the increase in audit cost, it was determined by the Board of the GSCELC not to file the report according to GAAP. In addition the Board felt that due to the small size of the school that a cash basis financial statement not only better reflected the financial condition of the school but was more easily interpreted by the reader. Further, we felt that the monies that would be spent to comply with the GAAP procedures would be better spent in the education of our students.

2. **Finding for Recovery Repaid Under Audit**

<i>Finding Number</i>	2012-02
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NONCOMPLIANCE

Summit Co ESC Bylaws & Policies 3440 - Job-Related Expenses, adopted by the School, states, in part, unauthorized expenses for professional staff members include but are not limited to alcohol, movies, supplemental insurance on rental cars, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

State ex rel. McClure v. Hagerman (1951), 155 Ohio St. 320 provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. **Auditor of State Bulletin 2003-005** states that governmental entities may not make expenditures of public monies unless they are for a valid public purpose. The Bulletin indicates that the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect. The Bulletin further states that the Auditor of State’s Office does not view the expenditure of public funds for alcoholic beverages as a proper public purpose and will issue findings for recovery for such expenditures as manifestly arbitrary and incorrect.

During fiscal year 2011, the School issued the following payment to Teresa Graves, in contravention of School policy:

1. On July 28, 2010, check number 000248 in the amount of \$537.74 was issued and authorized by Sondra Clevenger, Treasurer. Included in this payment was \$16.35 which was for alcohol.

Reimbursement for alcohol is in direct noncompliance of Policy 3440 - Job-Related Expenses of the School.

In accordance with the foregoing facts and pursuant to Ohio Revised Code Section 117.28, a finding for recovery for public monies illegally expended is hereby issued against Teresa Graves, in the amount of \$16.00 and in favor of the Greater Summit County Early Learning Center.

Additionally, under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is liable for the amount of such expenditure. *Steward v. National Surety Co.* (1929), 120 Ohio St. 47; 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code Section 9.39; State, ex. rel. *Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. (1980 Op. Att’y Gen. No. 80-074.)

Therefore, because Sondra Clevenger, Treasurer, signed the improper payment, she and Travelers Casualty and Surety Company of America, her bonding company, will be jointly and severally liable in the amount of \$16.00 to the extent that recovery is not obtained from Teresa Graves.

Teresa Graves repaid \$16.00.

Official’s Response: We did not receive a response from Officials to this finding.

**GREATER SUMMIT COUNTY EARLY LEARNING CENTER
SUMMIT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-01	Ohio Administrative Code Section 117-2-03(B) – the school did not prepare its annual financial report in accordance with generally accepted accounting principles.	No	Not Corrected. Similar comment repeated as finding 2012-01.

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Dave Yost • Auditor of State

Independent Accountants' Report on Applying Agreed-Upon Procedure

Greater Summit County Early Learning Center
Summit County
2141 Pickle Road
Akron, Ohio 44312

To the Board of Directors:

Ohio Rev. Code Section 117.53 states "the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school."

Accordingly, we have performed the procedure enumerated below, which was agreed to by the Board, solely to assist the Board in evaluating whether Greater Summit County Early Learning Center (the School) has updated its anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of this procedure is solely the responsibility of the Board. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

1. We noted the School amended its anti-harassment policy to include violence within a dating relationship within its definition of harassment, intimidation or bullying. The amendment was accepted as a part of the Summit County Educational Services Center (the Center) policy amendment which was accepted at the Center's Board of Governors meeting November 16, 2010.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and School's sponsor, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

February 15, 2013

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GREATER SUMMIT COUNTY EARLY LEARNING CENTER

SUMMIT COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 12, 2013**