



OHIO AUDITOR OF STATE  
**KEITH FABER**





**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY  
DECEMBER 31, 2021**

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**INDEPENDENT AUDITOR'S REPORT**

Multi-County Juvenile Attention System  
Stark County  
815 Faircrest Street S.W.  
Canton, Ohio 44706

To the Governing Body:

***Report on the Audit of the Financial Statements***

***Unmodified and Adverse Opinions***

We have audited the financial statements of the Multi-County Juvenile Attention System, Stark County, Ohio (the System), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2021, and the related notes to the financial statements.

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 1B.

***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 System, as of December 31, 2021, or the changes in financial position thereof 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 System, 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 1B of the financial statements, the financial statements are prepared by the System 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 1B 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 System'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 System'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 System'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 May 3, 2022, on our consideration of the System'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 System'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 System's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 3, 2022

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**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2021**

|  | General            | Special<br>Revenue | Capital<br>Projects | Totals<br>(Memorandum<br>Only) |
|--|--------------------|--------------------|---------------------|--------------------------------|
| <b>Cash Receipts</b>                                 |                    |                    |                     |                                |
| Charges for Services                                 | \$1,279,610        | \$455,342          | \$0                 | \$1,734,952                    |
| Intergovernmental:                                   |                    |                    |                     |                                |
| Local Operating Grants                               | 4,149,147          | 1,515,159          | 0                   | 5,664,306                      |
| State Grants   | 376,057            | 0                  | 0                   | 376,057                        |
| Miscellaneous  | 420,468            | 32,851             | 12,600              | 465,919                        |
| <i>Total Cash Receipts</i>                           | <u>6,225,282</u>   | <u>2,003,352</u>   | <u>12,600</u>       | <u>8,241,234</u>               |
| <b>Cash Disbursements</b>                            |                    |                    |                     |                                |
| Current:   |                    |                    |                     |                                |
| Public Safety:                                       |                    |                    |                     |                                |
| Personal Services - Salaries and Wages               | 3,142,678          | 857,489            | 0                   | 4,000,167                      |
| Personal Services - Employee Benefits                | 1,782,472          | 526,226            | 0                   | 2,308,698                      |
| Supplies and Materials                               | 398,470            | 153,620            | 0                   | 552,090                        |
| Purchased Services                                   | 1,291,396          | 458,636            | 0                   | 1,750,032                      |
| Other  | 31,859             | 2,680              | 0                   | 34,539                         |
| Capital Outlay                                       | 392,165            | 50,361             | 8,940               | 451,466                        |
| Debt Service   | 111,062            | 0                  | 0                   | 111,062                        |
| <i>Total Cash Disbursements</i>                      | <u>7,150,102</u>   | <u>2,049,012</u>   | <u>8,940</u>        | <u>9,208,054</u>               |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>(924,820)</u>   | <u>(45,660)</u>    | <u>3,660</u>        | <u>(966,820)</u>               |
| <i>Net Change in Fund Cash Balances</i>              | (924,820)          | (45,660)           | 3,660               | (966,820)                      |
| <i>Fund Cash Balances, January 1</i>                 | <u>3,469,904</u>   | <u>383,902</u>     | <u>209,363</u>      | <u>4,063,169</u>               |
| <i>Fund Cash Balances, December 31</i>               | <u>\$2,545,084</u> | <u>\$338,242</u>   | <u>\$213,023</u>    | <u>\$3,096,349</u>             |

See accompanying notes to the basic financial statements

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**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Multi-County Juvenile Attention System (the System), as a body corporate and politic. An appointed 15 member Board of Trustees from Carroll, Columbiana, Stark, Tuscarawas and Wayne counties directs the System. The System provides facilities for juvenile training, treatment and rehabilitation services as directed by the juvenile courts.

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

**B. 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 System 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.

**C. Deposits and Investments**

The Stark County Treasurer is custodian for the System's deposits. The County's deposit and investment pool holds the System's assets, valued at the Treasurer's reported carrying amount.

**D. Basis of Presentation**

The System's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all government fund types which are all organized on a fund type bases.

**E. Fund Accounting**

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

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**2. Special Revenue Fund**

This fund accounts for and reports the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The System had the following significant special revenue fund:

Community Corrections Facility Fund - This fund receives grant monies from the Ohio Department of Youth Services.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**1. Summary of Significant Accounting Policies (Continued)**

**3. Capital Project Fund**

This fund accounts for and reports financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The System had the following significant capital project fund:

Capital Projects Fund – The fund initially received proceeds from the sale of the Canton Group Home and currently received monthly rental income for capital projects as outlined by the Capital Committee and approved by the Board of Trustees. Effective April 30, 2021, the lease-rental agreement was terminated so there was no monthly income for the capital projects fund from May through December 2021.

**F. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and object level of control, and appropriations may not exceed estimated resources. The Joint Board of County Commissioners and Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The Stark County Auditor must approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over, and need not be reappropriated.

A summary of 2021 budgetary activity appears in Note 2.

**G. Fund Balance**

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

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**1. Summary of Significant Accounting Policies (Continued)**

**1. Nonspendable**

The System classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

**2. 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.

**3. Committed**

The Board can *commit* amounts via formal action (resolution). The System must adhere to these commitments unless the Trustees amend 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.

**4. 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.

**5. 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 System 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.

**H. Property, Plant, and Equipment**

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

**I. Accumulated Leave**

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

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**2. Budgetary Activity**

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

| 2021 Budgeted vs. Actual Receipts |                              |                            |                            |
|-----------------------------------|------------------------------|----------------------------|----------------------------|
| Fund Type                         | <u>Budgeted<br/>Receipts</u> | <u>Actual<br/>Receipts</u> | Variance                   |
| General                           | \$ 6,572,522                 | \$ 6,225,282               | \$ (347,240)               |
| Special Revenue                   | 2,370,000                    | 2,003,352                  | (366,648)                  |
| Capital Projects                  | <u>37,800</u>                | <u>12,600</u>              | <u>(25,200)</u>            |
| <b>Total</b>                      | <b><u>\$ 8,980,322</u></b>   | <b><u>\$ 8,241,234</u></b> | <b><u>\$ (739,088)</u></b> |

| 2021 Budgeted vs. Actual Budgetary Basis Expenditures |                                    |                                   |                            |
|---|------------------------------------|-----------------------------------|----------------------------|
| Fund Type   | <u>Appropriation<br/>Authority</u> | <u>Budgetary<br/>Expenditures</u> | Variance                   |
| General   | \$ 9,216,137                       | \$ 7,419,335                      | \$ 1,796,802               |
| Special Revenue                                       | 2,557,511                          | 2,155,916                         | 401,595                    |
| Capital Projects                                      | <u>237,800</u>                     | <u>10,703</u>                     | <u>227,097</u>             |
| <b>Total</b>  | <b><u>\$ 12,011,448</u></b>        | <b><u>\$ 9,585,954</u></b>        | <b><u>\$ 2,425,494</u></b> |

**3. Debt**

Debt outstanding at December 31, 2021 was as follows:

|  | <u>Principal</u>        | <u>Interest Rate</u> |
|--|-------------------------|----------------------|
| Juvenile Detention Facility Bonds, Series 2010 | \$435,000               | 4.00 - 6.00%         |
| County Home Road Sanitary Sewer Project        | 8,676                   | 0%                   |
| County Home Road Waterline Extension Project   | <u>52,512</u>           | 0%                   |
| <b>Total</b>                                   | <b><u>\$496,188</u></b> |                      |

On July 8, 2010, the System issued general obligation bonds totaling \$1,400,000 for the purpose of acquiring, constructing, equipping and furnishing a new juvenile detention facility.

On November 27, 2012, the System entered into an agreement with Columbiana County estimated to be \$86,761 for the purpose of financing the System's share of the County Home Road Sanitary

Sewer Project. In August 2016, the agreement was revised to \$81,663 based upon the final costs of the project.

On January 22, 2014, the System entered into an agreement with Columbiana County estimated to be \$137,312 for the purpose of financing the System's share of the County Home Road Waterline Extension Project. In August 2016, the agreement was revised to \$139,366 based upon the final costs of the project.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**3. Debt (Continued)**

Amortization of the above debt, including interest, is scheduled as follows:

|                          | Juvenile Detention<br>Facility Bonds,<br><u>Series 2010</u> | County Home<br>Road Sanitary<br><u>Sewer Project</u> | County Home<br>Road Waterline<br><u>Extension Project</u> |
|--------------------------|---|--|---|
| Year ending December 31: |   |  |   |
| 2022                     | \$ 111,965  | \$ 8,676   | \$ 10,600   |
| 2023                     | 113,260   |  | 10,600  |
| 2024                     | 249,360   |  | 10,600  |
| 2025                     |   |  | 10,600  |
| 2026                     |   |  | 10,600  |
|                          | \$ 474,585  | \$ 8,676   | \$ 52,512   |

**4. Retirement System**

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

The Ohio Revised Code also prescribes contribution rates. For 2021, OPERS members hired prior to November 24, 2003 contributed 5.75% of their gross salaries and the System contributed an amount equal to 18.25% of participant's gross salaries. OPERS members hired after November 24, 2003 contributed 10% of their gross salaries and the system contributed an amount equaling 14% of participants' gross salaries. The System has paid all contributions required through December 31, 2021.

**5. Risk Management**

**A. Comprehensive**

The System is a member of the County Risk Sharing Authority, Inc. (CORSA). CORSA is a self-insurance pool that was established in 1987 by the County Commissioners' Association of Ohio (CCAO) for the purpose of providing property and liability coverage and comprehensive risk-management services (the "Program") for CCAO members. There are currently 65 Ohio Counties and 30 county-related entities participating. CORSA was incorporated in 1987 as an Ohio not-for-profit corporation, under Ohio Revised Code Section 1702.01, and is governed by ORC 2744.081. CORSA is governed by a nine-member Board of Directors who are County Commissioners from member counties. The Directors are elected by members and are eligible to serve three, two-year terms.

Pursuant to participation agreements, each member agrees to pay all contributions necessary for the specified types of coverage and risk management services provided by CORSA. CORSA provides members with a vast array of programs. The coverage provided by CORSA includes property, equipment breakdown, automobile liability and physical damage, general liability, medical professional liability (physicians and dentists excluded, except for physicians who provide services in jails), law enforcement liability, cybercrime, and errors and omissions. The annual renewal date is May 1 for all members. Member contributions are collected on an annual basis and are due on May 1; however, CORSA has allowed the System to pay the annual dues on a quarterly basis.

**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**5. Risk Management (Continued)**

**B. Workers' Compensation**

Workers' Compensation coverage is provided by the State of Ohio. The System pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

In 2021, the System was the recipient of dividends and/or refunds associated with the Governor's \$5 billion dividend program for Ohio employers. This initiative aimed to ease the financial pressure placed on organizations amid the COVID-19 pandemic.

**C. Insurance Benefits**

The Stark County Schools Council of Governments Health Benefit Plan (Consortium) is a shared risk pool created pursuant to State statute for the purpose of administering health care benefits. The Consortium is governed by an assembly which consists of one representative from each participating member (usually the Superintendent or designee). The assembly elects officers for one year terms to serve on the Board of Directors. The assembly exercises control over the operation of the Consortium. All Consortium revenues are generated from charges for services.

The System offers medical insurance, prescription drug and dental insurance through the Stark County Council of Governments to all eligible employees.

**6. Contingent Liabilities**

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

The System is defendant in one lawsuit. Although management cannot presently determine the outcome of this suit, management believes that the resolution of this matter will not materially adversely affect the System's financial condition.

**7. Postemployment Benefits**

OPERS 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 allocated to health care for OPERS members in the traditional plan and combined plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

**8. COVID-19**

The United States and the State of Ohio declared a state of emergency in March 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 System received Covid-19 funding. The financial impact of COVID-19 and the continued emergency measures will impact subsequent periods of the System. In addition, the impact on the System's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.



**MULTI-COUNTY JUVENILE ATTENTION SYSTEM  
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**8. COVID-19 (Continued)**

The System continues to monitor conditions during this pandemic and works closely with our Board, under the advice of our physician, on all policy and any altered operating procedures in order to keep youth and staff safe.

**9. Fund Balances**

Included in fund balance are amounts the System cannot spend. 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 facilities effective cash planning and control. At year end the balances of these amounts were as follows:

| Fund Balances            | <u>General</u>    | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> | <u>Total</u>      |
|--------------------------|-------------------|----------------------------|-----------------------------|-------------------|
| Outstanding Encumbrances | \$ 269,233        | \$ 106,904                 | \$ 1,763                    | \$ 377,900        |
| Total                    | <u>\$ 269,233</u> | <u>\$ 106,904</u>          | <u>\$ 1,763</u>             | <u>\$ 377,900</u> |

The fund balance of the special revenue fund is restricted. The fund balance of the capital projects fund is committed. These restricted and committed amounts in the special revenue and capital project funds would include outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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

Multi-County Juvenile Attention System  
Stark County  
815 Faircrest Street S.W.  
Canton, Ohio 44706

To the Board of Trustees:

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 Multi-County Juvenile Attention System, Stark County, (the System) as of and for the year ended December 31, 2021, and the related notes to the financial statements and have issued our report thereon dated May 3, 2022 wherein we noted the System followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures, which may impact subsequent periods of the System.

***Report on Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System'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 System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 3, 2022

# OHIO AUDITOR OF STATE KEITH FABER



## MULTI-COUNTY JUVENILE ATTENTION SYSTEM

### 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 5/31/2022

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)