



OHIO AUDITOR OF STATE
KEITH FABER



**MULTI-COUNTY JUVENILE ATTENTION SYSTEM
STARK COUNTY
DECEMBER 31, 2024**

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INDEPENDENT AUDITOR'S REPORT

Multi-County Juvenile Attention System
Stark County
815 Faircrest Ave. SW
Canton, Ohio 44706

To the Board of Trustees:

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 combined total as of and for the year ended December 31, 2024, 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 combined total as of and for the year ended December 31, 2024, 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 System, as of December 31, 2024, 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 2 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 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 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 *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 June 12, 2025, 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

June 12, 2025

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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, 2024**

	General	Special Revenue	Capital Projects	Combined Total
Cash Receipts				
Charges for Services	\$1,115,030	\$603,037	\$0	\$1,718,067
Intergovernmental:				0
Local Operating Grants	3,856,496	0	0	3,856,496
State Grants	108,775	1,739,659	64,200	1,912,634
Miscellaneous	620,943	3,173	11,453	635,569
<i>Total Cash Receipts</i>	<u>5,701,244</u>	<u>2,345,869</u>	<u>75,653</u>	<u>8,122,766</u>
Cash Disbursements				
Current:				
Public Safety:				
Personal Services - Salaries and Wages	3,120,389	907,746	0	4,028,135
Personal Services - Employee Benefits	1,752,199	472,853	0	2,225,052
Supplies and Materials	401,953	138,118	0	540,071
Purchased Services	1,217,293	661,229	0	1,878,522
Other	9,119	4,638	0	13,757
Capital Outlay	152,231	185,588	133,573	471,392
Debt Services	95,759	0	0	95,759
<i>Total Cash Disbursements</i>	<u>6,748,943</u>	<u>2,370,172</u>	<u>133,573</u>	<u>9,252,688</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(1,047,699)</u>	<u>(24,303)</u>	<u>(57,920)</u>	<u>(1,129,922)</u>
Other Financing Receipts (Disbursements)				
Sale of Capital Assets	0	0	6,406	6,406
Transfers In	199,260	0	199,260	398,520
Transfers Out	(199,260)	0	(199,260)	(398,520)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>6,406</u>	<u>6,406</u>
<i>Net Change in Fund Cash Balances</i>	<u>(1,047,699)</u>	<u>(24,303)</u>	<u>(51,514)</u>	<u>(1,123,516)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,592,524</u>	<u>223,520</u>	<u>200,657</u>	<u>2,016,701</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$544,825</u></u>	<u><u>\$199,217</u></u>	<u><u>\$149,143</u></u>	<u><u>\$893,185</u></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, 2024**

1. Reporting 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 13 member Board of Trustees from Carroll, Columbiana, Stark 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.

2. Summary of Significant Accounting Policies

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.

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.

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.

Fund Accounting

The System uses fund accounting to segregate cash and investments that are restricted as to use. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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. It also receives funds from USDA and revenues from the school districts that the youth we serve are from.

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 received capital grants, insurance proceeds and sale of equipment receipts.

The Capital Project fund was established under ORC Section 5705.13 (c) through a transfer in from the General Fund on May 27, 2014. As such the Capital Project Fund was closed in April 2024 into the General Fund. In May of 2024, the Board of Trustees re-established the fund under ORC 5705.13 (c) through a transfer from the General Fund.

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 System 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 2024 budgetary activity appears in Note 3.

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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:

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.

Capital Assets

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

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Accumulated Leave

System employees earn sick and vacation time that can be used for time off. 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.

3. Budgetary Activity

Budgetary activity for the year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$6,453,673	\$5,900,504	\$ (553,169)
Special Revenue	2,448,965	2,345,869	(103,096)
Capital Projects	205,666	281,319	75,653
<hr/>			
Total	<u>\$9,108,304</u>	<u>\$8,527,692</u>	<u>\$ (580,612)</u>

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$8,043,968	\$7,174,750	\$869,218
Special Revenue	2,672,485	2,533,440	139,045
Capital Projects	399,917	332,833	67,084
<hr/>			
Total	<u>\$11,116,370</u>	<u>\$ 10,041,023</u>	<u>\$1,075,347</u>

4. Debt

Debt outstanding at December 31, 2024 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
County Home Road Waterline Extension Project	<u>20,712</u>	0%
Total	<u>\$20,712</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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.

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

County Home
Road Waterline
Extension Project

Year ending December 31:

2025	\$10,600
2026	<u>10,112</u>
	<u>\$ 20,712</u>

5. 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 2024, 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, 2024.

6. Risk Management

A. Comprehensive

The System is a member of the County Risk Sharing Authority, Inc. (CORSAs). 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 72 Ohio Counties and 47 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, 2024**

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.

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, vision and dental insurance through the Stark County Council of Governments to all eligible employees.

7. 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 two Worker's Compensation lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the System's financial condition

8. Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co pays incurred by eligible benefit recipients and their dependents. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024**

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 facilities effective cash planning and control. At year end, the balances of these amounts were as follows:

Fund Balance	General	Special Revenue	Capital Projects	Total
Outstanding Encumbrances	<u>\$226,547</u>	<u>\$163,268</u>	<u>\$0</u>	<u>\$389,815</u>
Total	<u><u>\$226,547</u></u>	<u><u>\$163,268</u></u>	<u><u>\$0</u></u>	<u><u>\$389,815</u></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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OHIO AUDITOR OF STATE KEITH FABER

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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 Avenue SW
Canton, Ohio 44706

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the Multi-County Juvenile Attention System, Stark County, Ohio (the System) as of and for the year ended December 31, 2024, and the related notes to the financial statements, and have issued our report thereon dated June 12, 2025, wherein we noted the System followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

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 purpose 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

June 12, 2025

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 6/26/2025

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

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