



**FAIRFIELD COUNTY FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED JUNE 30, 2017-2016**



**Dave Yost • Auditor of State**



**FAIRFIELD COUNTY FAMILY ADULT CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Prepared by Management:	
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types FYE 06/30/2017 .....	3
Notes to the Financial Statements FYE 6/30/2017.....	4
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types FYE 6/30/2016.....	13
Notes to the Financial Statements FYE 06/30/16.....	14
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	23

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

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

To the Executive Committee:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Fairfield County Family, Adult and Children First Council, Fairfield County, Ohio (the Council) as of and for the years ended June 30, 2017 and 2016.

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

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Council's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

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

As described in Note 1 of the financial statements, the Council prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council as of June 30, 2017 and 2016, and the respective changes in financial position thereof for the years then ended.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Fairfield County Family, Adult and Children First Council, Fairfield County as of June 30, 2017 and 2016, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Emphasis of Matter***

As discussed in Note 3 and Note 4 to the financial statements, during 2017 and 2016 respectively, the Council restated beginning fund balances between General and Special Revenue opinion units due to changes in fund descriptions as required by Governmental Accounting Standard Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. We did not modify our opinion regarding this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2018, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 1, 2018

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY, OHIO**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Intergovernmental	\$ 18,500	\$ 1,183,613	\$ 1,202,113
Charges for Services	-	960	960
County Contribution	-	172,350	172,350
Donations	-	2,106	2,106
Miscellaneous Receipts	5	7,426	7,431
<i>Total Cash Receipts</i>	<u>18,505</u>	<u>1,366,455</u>	<u>1,384,960</u>
<b>Cash Disbursements</b>			
Personal Services	2,792	266,476	269,268
Fringe Benefits	1,074	106,252	107,326
Supplies and Materials	326	26,113	26,438
Purchased Services	358	977,596	977,954
Training/Travel Expenses	537	6,168	6,705
Advertising/Printing	122	2,699	2,821
<i>Total Cash Disbursements</i>	<u>5,209</u>	<u>1,385,304</u>	<u>1,390,513</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>13,296</u>	<u>(18,849)</u>	<u>(5,552)</u>
<i>Fund Cash Balances, July 1 Restated (see Note 3)</i>	<u>24,162</u>	<u>46,286</u>	<u>70,448</u>
<b>Fund Cash Balances, June 30:</b>			
Restricted	48,220	139,758	187,978
Assigned	1,114	647	1,761
Unassigned (Deficit)	<u>(11,876)</u>	<u>(112,968)</u>	<u>(124,844)</u>
<i>Fund Cash Balances, June 30</i>	<u>\$ 37,458</u>	<u>\$ 27,437</u>	<u>\$ 64,895</u>

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

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

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**Note 1 – Reporting Entity**

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

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



**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

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**Note 1 – Reporting Entity (Continued)**

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

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

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

***Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations***

A jointly governed organization is a regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. The Council participates in the County Risk Sharing Authority, Inc. (CORSA), a public entity risk pools. This organization is presented in Note 6 to the basic financial statements.

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

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

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

***Basis of Presentation***

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

***Fund Accounting***

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

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

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

***Help Me Grow Grant Fund*** This fund receives state and federal grant monies restricted for the purpose of the grant provisions.

***Multi System Youth Pooled Grant Fund*** This fund receives state and federal grant monies restricted for the purpose of the grant provisions.

***Administrative/Fiscal Agent***

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

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Council 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(D) permit.

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

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**Note 2 – Summary of Significant Accounting Policies (Continued)**

***Budgetary Process***

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

A summary of 2017 budgetary activity appears in Note 4.

***Deposits and Investments***

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

***Capital Assets***

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

***Accumulated Leave***

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

***Fund Balance***

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

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

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

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

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 2 – Summary of Significant Accounting Policies (Continued)**

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Council, which includes giving the administrative/fiscal agent the authority to constrain monies for intended purposes.

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

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

**Note 3 – Restatement of Prior Year’s Fund Balance**

Governmental Accounting Standard Board (GASB) Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions” was implemented in fiscal year 2011. GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarch based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. This statement resulted in the reclassification of three special revenue funds and restatement of the Council’s financial statement: Parent Education program, Older Adult program and its 21<sup>st</sup> Century Grant in the amounts of (\$1,016), \$818 and 17,961 respectively.

	General	Special Revenue Funds	Total
Fund Balance at			
June 30, 2016	\$41,925	\$28,523	\$70,448
Change in Fund Structure	(17,763)	17,763	0
Adjusted Fund Balance at			
June 30, 2016	\$24,162	\$46,286	\$70,448

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending June 30, 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$15,750	\$18,505	\$2,755
Special Revenue	1,736,014	1,366,455	(369,559)
Total	\$1,751,764	\$1,384,960	(\$366,804)

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,950	\$5,395	(\$2,445)
Special Revenue	1,750,714	1,431,920	318,794
Total	\$1,753,664	\$1,437,315	\$316,349

**Note 5 – Deposits and Investments**

The Fairfield County Treasurer, as fiscal agent for the Council, maintains a cash and investments pool used by all of the Fairfield County Treasurer's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits investments and the Fairfield County Treasurer is responsible for compliance. The Council's carrying amount of cash on deposit with the County at June 30, 2017 was \$64,895.

The Fairfield County Treasurer is responsible for maintaining adequate depository collateral for all funds in the Treasurer's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the Fairfield County Treasurer.

**Note 6 – Public Entity Risk Pools**

***County Risk Sharing Authority, Inc.***

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

Each member has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member's control over the budgeting and

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

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**Note 6 – Public Entity Risk Pools (Continued)**

financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the members' obligations to make coverage payments to CORSA. The participating members have no responsibility for the payment of the certificates. The Council does not have an equity interest in CORSA.

**Note 7 – Defined Benefit Pension Plans**

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

The Ohio Revised Code also prescribes contribution rates. For 2017, OPERS members contributed 10% of their gross salaries and the Council contributed an amount equaling 14% of participants' gross salaries. The Council has contributed 95 percent of their required contributions at June 30, 2017.

**Note 8 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include 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. OPERS contributes 2 percent of the employer contribution to fund these benefits.

**Note 9 – Other Employer Benefits**

The Council also provides health, drug, dental, vision, and Employee Assistance Program (EAP) family and single insurance coverage purchased through the Franklin County Cooperative for all eligible employees. Health is provided by United HealthCare, drug is provided by OptumRX, dental is provided by Aetna, vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health.

The Council provides life insurance and accidental death and dismemberment insurance to most employees through The Standard Insurance Company January – June and Dearborn Insurance Company July - December.

Effective January 1, 2017, the County established a limited risk health insurance and prescription insurance program for employees. Premiums for the County plan are paid into the Self-Funded Health Insurance Internal Service Fund by other funds that are available to pay claims, claim reserves, and administrative costs. The Self-Funded Health Insurance Internal Service Fund makes monthly payments directly to the third party administrator.

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 10 – Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the general fund and all other special revenue funds for fiscal year ending June 30, 2017 is presented below:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue Funds</u>	<u>Total</u>
<b><i>Restricted for</i></b>			
Community Services	\$ 48,220	\$ -	\$ 48,220
Children's Trust	-	9,116	9,116
Bridges	-	7,220	7,220
Multi-System Youth Pooled	-	87,822	87,822
Strategic Prevention Framework	-	8,376	8,376
Prevention Works Partners	-	921	921
Childrens Committee	-	9,959	9,959
South Central Power	-	1,588	1,588
AEP Ohio	-	402	402
Older Adult	-	1,423	1,423
Safe Kids Partners	-	12,931	12,931
<b>Total Restricted</b>	<b>48,220</b>	<b>139,758</b>	<b>187,978</b>
<b><i>Assigned to</i></b>			
Other Purposes	1,114	647	1,761
<b>Total Assigned</b>	<b>1,114</b>	<b>647</b>	<b>1,761</b>
<b><i>Unassigned (Deficit)</i></b>			
	(11,876)	(112,968)	(124,844)
<b>Total Fund Balances</b>	<b>\$ 37,458</b>	<b>\$ 27,437</b>	<b>\$ 64,895</b>

**Note 11 – Other Commitments**

The Council utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At fiscal year ended June 30, 2017 the Council's commitments for encumbrances in the governmental funds were as follows:

General	\$ 186
Special Revenue	46,617
<b>Total</b>	<b>\$ 46,803</b>

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2017**

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**Note 12 – Contingent Liabilities**

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

**Note 13 – Subsequent events**

In September 2017 the Council requested and received approval from the Auditor of State office to change its fiscal year from a June 30 year end to a December 31 fiscal year end effective January 1, 2018.

In May 2017, the Council posted a cash receipt for \$17,080. In March 2018 it was discovered the money belonged to another County department. The Council wrote a check to the department for this amount in April 2018. This fiscal year 2018 cash disbursement will properly net the receipt error and the ending cash fund balance will be correct.



**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<b>General</b>	<b>Special Revenue</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Intergovernmental	\$ 18,776	\$ 1,223,022	\$ 1,241,798
Charges for Services	220	-	220
County Contribution	-	280,000	280,000
Donations	51	11,378	11,429
Miscellaneous Receipts	107	1,744	1,851
	<u>19,154</u>	<u>1,516,144</u>	<u>1,535,298</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Personal Services	11,642	309,619	321,261
Fringe Benefits	4,143	115,327	119,470
Supplies and Materials	2,786	38,702	41,488
Purchased Services	4,510	1,098,581	1,103,091
Training/Travel Expenses	930	7,113	8,043
Advertising/Printing	244	11,166	11,410
	<u>24,255</u>	<u>1,580,508</u>	<u>1,604,763</u>
<b>Total Cash Disbursements</b>			
Total Cash Receipts Over/(Under) Cash Disbursements	(5,101)	(64,364)	(69,465)
Fund Cash Balances, July 1 Restated (see Note 4)	<u>47,026</u>	<u>92,887</u>	<u>139,913</u>
<b>Fund Cash Balances, June 30</b>			
Restricted	34,925	118,187	153,112
Assigned	1,114	-	1,114
Unassigned (Deficit)	5,886	(89,664)	(83,778)
	<u>41,925</u>	<u>28,523</u>	<u>70,448</u>
<b>Fund Cash Balances, June 30</b>	<u>\$ 41,925</u>	<u>\$ 28,523</u>	<u>\$ 70,448</u>

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

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

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

- a. At least three individuals representing the interest of families in the County. Where possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership;
- b. The Director of the Board of Alcohol, Drug Addiction, and Mental Health Services that serves the County, or, in the case of a County that has a Board of Alcohol and Drug Addiction Services and a Community Mental Health Board, the Directors of both Boards.
- c. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health District in the County.
- d. The Director of the County Department of Job and Family Services;
- e. The Executive Director of the public children services agency or the County agency responsible for the administration of children services pursuant to the Ohio Revised Code Section 5153.15;
- f. The Superintendent of the County Board of Developmental Disabilities.
- g. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the Ohio Department of Education, which shall notify each County of its determination at least biennially;
- h. A School Superintendent representing all other school districts with territory in the County, as designated at a biennial meeting of the superintendents of those districts;
- i. A representative of the municipal corporation with the largest population in the County;
- j. The President of the Board of County Commissioners or an individual designated by the Board;
- k. A representative of the regional office of the Ohio Department of Youth Services;
- l. A representative of the County's Head Start agencies, as defined in Ohio Revised Code Section 3301.32;
- m. A representative of the County's Early Intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and
- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Description of the Entity (Continued)**

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

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

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

**B. Reporting Entity**

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the Council consists of all funds, departments, and activities that are not legally separate from the Council. They comprise the Council's legal entity which provides services including human, social, health and education to families and children.

Component units are legally separate organizations for which the Council is financially accountable. The Council is financially accountable for an organization if the Council appoints a voting majority of the organization's governing board and (1) the Council is able to significantly influence the programs or services performed or provided by the organization; or (2) the Council is legally entitled to or can otherwise access the organization's resources; the Council is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Council is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Council in that the Council approves the budget, the issuance of debt, or the levying of taxes. The Council has no component units.

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Reporting Entity (Continued)**

The Council's management believes these financial statements present all activities for which the Council is financially accountable. The Council participates in the County Risk Sharing Authority, Inc. (CORSA) public entity risk pool. Note 6 to the financial statement provides additional information for this entity.

**C. Basis of Accounting**

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Council 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).

This statement includes 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(D) permit.

**D. Fund Accounting**

The Council uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Council categorizes its funds as governmental funds. Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. The Council classifies its governmental funds into the following types:

**General Fund** – The General Fund is the operating fund of the Council. It is used to account for and report all financial resources not accounted for and reported in another fund.

**Special Revenue Funds** – These funds are used to account for and report specific sources (other than from trusts or for capital projects) that are restricted or committed to expenditure for specified purposes. The Council had the following significant Special Revenue Funds:

Help Me Grow Grant Fund – This fund receives state and federal grant monies restricted for the purpose of the grant provisions.

Multi System Youth Pooled Grant - This fund receives state and federal grant restricted for the purpose of the grant provisions.

**E. Administrative/Fiscal Agent**

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

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Budgetary Process**

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

A summary of 2016 budgetary activity appears in Note 2.

**G. Cash**

The Fairfield County Treasurer is the custodian for the Council's cash. The Fairfield County Treasurer maintains a cash and investment pool used for all of the County's funds, including those of the Council. Deposits and investments are made in accordance with the Ohio Revised Code and are valued at the County's carrying amount.

**H. Property, Plant and Equipment**

The Council records cash disbursements for acquisitions of property, plant and equipment when paid. These items are not reflected as assets in the accompanying financial statement.

**I. Accumulated Leave**

In certain circumstances, such as leaving employment or retirement, employees are entitled to cash payouts for unused leave. The financial statement does not include a liability for unpaid leave.

**J. Fund Balance**

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

**Nonspendable** – The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

**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 or enabling legislation.

**Committed** – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Council. Those committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2016**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Fund Balance (Continued)**

**Assigned** – Amounts in the assigned fund balance classification are intended to be used by Council for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by policies of the Council, which includes giving the administrative/fiscal agent the authority to constrain monies for intended purposes.

**Unassigned** – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from the overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

**2. BUDGETARY ACTIVITY**

Budgetary activity for the fiscal years ending June 30, 2016 follows:

2016 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$15,750	\$18,750	\$3,000
Special Revenue	1,567,607	1,516,548	(51,059)
Total	\$1,583,357	\$1,535,298	(\$48,059)

2016 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$31,666	\$23,834	\$7,832
Special Revenue	1,646,859	1,868,312	(221,453)
Total	\$1,678,525	\$1,892,146	(\$213,621)

For June 30, 2016, actual receipts per the above Budgetary activity do not include the changes in fund structure resulting from the implementation of GASB 54 that are reflected in the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances all Governmental Fund Types for the fiscal year ended June 30, 2016.

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2016**

**3. EQUITY IN POOLED CASH**

The Fairfield County Treasurer, as fiscal agent for the Council, maintains a cash and investments pool used by all of the Fairfield County Treasurer’s funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments and the Fairfield County Treasurer is responsible for compliance. The Council’s carrying amount of cash on deposit with the County at June 30, 2016 was \$70,448.

The Fairfield County Treasurer is responsible for maintaining adequate depository collateral for all funds in the Treasurer’s pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the Fairfield County Treasurer.

**4. RESTATEMENT OF PRIOR YEAR’S FUND BALANCE**

Governmental Accounting Standard Board (GASB) Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions” was implemented in fiscal year 2011. GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarch based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. This statement resulted in the reclassification of a special revenue fund, Rhisco Homeless, and restatement of the Council’s financial statement.

	General	Special Revenue Funds	Total
Fund Balance at			
June 30, 2015	\$46,622	\$93,291	\$139,913
Change in Fund Structure	404	(404)	0
Adjusted Fund Balance at			
June 30, 2015	\$47,026	\$92,887	\$139,913

**5. RETIREMENT SYSTEM**

The Council’s employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the Plan’s retirement benefits, including postretirement healthcare and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2016, OPERS members contributed 10% of their gross salaries and the Council contributed an amount equaling 14% of participants’ gross salaries. Council has contributed 95 percent of their required contributions at June 30, 2016.

**6. PUBLIC ENTITY RISK POOL**

**County Risk Sharing Authority, Inc. (CORSA)**

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

**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2016**

**6. PUBLIC ENTITY RISK POOL (Continued)**

**County Risk Sharing Authority, Inc. (CORSA) (Continued)**

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2016 was \$418,538.

**7. OTHER EMPLOYER BENEFITS**

The Council provides health, drug, dental, vision, and Employee Assistance Program (EAP) family and single insurance coverage purchased through the Franklin County Cooperative for all eligible employees. Health is provided by United HealthCare, drug is provided by Catamaran, dental is provided by Aetna, vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health. The Council pays monthly premiums for employees at varying percentages based on employee contracts.

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

**8. FUND BALANCES**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Council is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the general fund and all other special revenue funds for fiscal year ending June 30, 2016 is presented below:



**FAMILY, ADULT AND CHILDREN FIRST COUNCIL  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2016**

**8. FUND BALANCES (continued)**

<b>Fund Balances</b>	<b>General</b>	<b>Special Revenue Funds</b>	<b>Total</b>
<b>Restricted for</b>			
Community Services	\$ 34,925	\$ -	\$ 34,925
Children's Trust	-	10,364	10,364
Bridges	-	7,370	7,370
Multi-System Youth Pooled	-	65,535	65,535
Strategic Prevention Framework	-	8,306	8,306
Prevention Works Partners	-	1,372	1,372
Underage Drinking	-	175	175
Childrens Committee	-	10,759	10,759
Parents Who Host	-	256	256
AEP Ohio	-	2,500	2,500
Safe Kids Partners	-	11,550	11,550
<b>Total Restricted</b>	<b>34,925</b>	<b>118,187</b>	<b>153,112</b>
<b>Assigned to</b>			
Other Purposes	1,114	-	1,114
<b>Total Assigned</b>	<b>1,114</b>	<b>-</b>	<b>1,114</b>
<b>Unassigned (Deficit)</b>			
	5,886	(89,664)	(83,778)
<b>Total Fund Balances</b>	<b>\$ 41,925</b>	<b>\$ 28,523</b>	<b>\$ 70,448</b>

**9. OTHER COMMITMENTS**

The Council utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At fiscal year ended June 30, 2016 the Council's commitments for encumbrances in the governmental funds were as follows:

General	\$ 363
Special Revenue	287,020
<b>Total</b>	<b>\$ 287,383</b>

**10. CONTINGENT LIABILITIES**

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

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# Dave Yost • Auditor of State

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

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

To the Executive Committee:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances receipts and disbursements by fund type of the Fairfield County Family, Adult and Children First Council, Fairfield County, (the Council) as of and for the years ended June 30, 2017 and 2016, and the related notes to the financial statements, and have issued our report thereon dated August 1, 2018 wherein we noted the Council followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the Council restated beginning fund balances between General and Special Revenue opinion units due to changes in fund descriptions as required by Governmental Accounting Standard Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Council's internal control. Accordingly, we have not opined on it.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the Council'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, opining 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

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  
Columbus, Ohio

August 1, 2018



# Dave Yost • Auditor of State

**FAIRFIELD COUNTY FAMILY, ADULT AND CHILDREN FIRST COUNCIL**

**FAIRFIELD 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  
OCTOBER, 2 2018**