



OHIO AUDITOR OF STATE
KEITH FABER



**PIKE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
PIKE COUNTY
DECEMBER 31, 2022 AND 2021**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Pike County Family and Children First Council
Pike County
330 East North Street
Waverly, Ohio 45690

To the Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Pike County Family and Children First Council, Pike County, Ohio (the Council), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2022, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Council, as of December 31, 2022, 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 Council, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Council on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 9 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Council. We did not modify our opinion regarding this matter.

As discussed in Note 10 to the financial statements, the Council's basis of accounting changed from Other Cash Basis of Accounting (OCBOA) – Cash Basis to Regulatory Basis of Accounting. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
December 12, 2023

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Pike County Family and Children First Council
Combined Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Grants	\$15,750	\$255,032	\$270,782
Miscellaneous	0	315	315
Total Cash Receipts	<u>15,750</u>	<u>255,347</u>	<u>271,097</u>
Cash Disbursements:			
Current:			
Salaries and Benefits	0	140,115	140,115
Contract - Services	14,889	67,778	82,667
Travel and Meetings	0	5,914	5,914
Supplies and Postage	0	6,303	6,303
Capital Outlay	0	5,234	5,234
Total Cash Disbursements	<u>14,889</u>	<u>225,344</u>	<u>240,233</u>
Excess of Cash Receipts Over/(Under)			
Cash Disbursements	861	30,003	30,864
Fund Cash Balances, January 1	<u>18,446</u>	<u>62,918</u>	<u>81,364</u>
Fund Cash Balances, December 31	<u><u>\$19,307</u></u>	<u><u>\$92,921</u></u>	<u><u>\$112,228</u></u>

See accompanying notes to the financial statements.

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Pike County Family and Children First Council
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY

A. Description of the Council

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required the Board of County Commissioners in each County to establish County Family and Children First Councils. A Board of County Commissioners may invite any 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 its County Council. Each County Council must include 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. If a Board of Alcohol, Drug Addiction, and Mental Health Services covers more than one County, the Director may designate a person to participate on the County's Council;
- c. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health District in the County. If the County has two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
- d. The Director of the County Department of Job and Family Services;
- e. The Executive Director of the public children services agency 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 or if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent's designee;
- g. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the 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

Pike County Family and Children First Council
Notes to the Financial Statements
For the Year Ended December 31, 2022

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY (Continued)

- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

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:

- a. Referrals to the Cabinet Council of those children for whom the 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; and
- e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Council’s financial statements are prepared using the cash basis of accounting. Receipts are recorded in the financial records and reported in the financial statements when cash is received and when cash is paid rather than when a liability is incurred.

The Council’s basic financial statements consist of a combined statement of cash receipts, cash 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 Council utilizes the governmental category of funds and they are presented below:

General Fund The General Fund accounts for all financial resources except those 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 and the Charter of the Council.

**Pike County Family and Children First Council
Notes to the Financial Statements
For the Year Ended December 31, 2022**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

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

Flexible Pool Spending Fund – The Flexible Pool Spending Fund is used to account for receipts received and disbursed from Federal and State grant monies for multi-system youth programs. The primary source of revenue for this fund is grant receipts.

GRF - Help Me Grow Fund – The GRF Help Me Grow (HMG) Fund is used to account for receipts received and disbursed from State grant monies for early intervention programs from the Ohio Department of Health. The primary source of revenue for this fund is grant receipts.

Part C - Help Me Grow Fund – The Part C Help Me Grow (HMG) Fund is used to account for receipts received and disbursed from Federal grant monies for early intervention programs passed through the Ohio Department of Health.

Family Centered Services Fund – The Family Centered Services Fund is used to account for receipts received and disbursed from grant monies for the Family Centered and Support Services Program.

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 Pike County Board of Developmental Disabilities. The Council authorizes Pike County Board of Developmental Disabilities, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. Pike County Board of Developmental Disabilities agrees to be ultimately responsible for fulfilling the fiscal and 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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Budgetary Activity

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 files an annual estimate of expenditures with the Board of Developmental Disabilities (DD) as required by law. This estimate is adopted by the Board. The Fiscal Officer of the DD Board inputs these appropriations into the system and ensures that the Council's expenditures do not exceed appropriations.

The Council budgets on a fiscal year ending June 30, therefore no budgetary presentation is reported in the financial statements.

Pike County Family and Children First Council
Notes to the Financial Statements
For the Year Ended December 31, 2022

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

Deposits and Investments

The County's cash is maintained by the Board of Developmental Disabilities (DD), its statutory fiscal agent. The Pike County Auditor, the DD Board's fiscal agent, maintains a cash pool used by all the County's funds, including those of the Family and Children First Council. The Ohio Revised Code prescribes allowable deposits and investments and the County is responsible for compliance. All deposits and investments are valued at the DD Board's fiscal agent's carrying amount. All risks associated with such deposits are the responsibility of Pike County.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reported as assets in the accompanying financial statements.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do 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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Council.

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

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 5.

**Pike County Family and Children First Council
Notes to the Financial Statements
For the Year Ended December 31, 2022**

3. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During 2022, the Council was covered through Pike County who contracted with the Buckeye Joint-County Self-Insurance Council for liability, auto, and crime insurance. Coverages provided by the program are as follows:

General Liability
Public Officials
Law Enforcement
Automobile - Liability
Employee Benefits Liability

In addition, the County maintains separate replacement cost insurance on buildings and contents.

Health insurance was provided by a private carrier, Medical Mutual of Ohio, for the year.

Workers' compensation benefits are provided through the State Bureau of Workers' Compensation.

The Council through their coverage with the County has not incurred significant reductions in insurance coverage from coverage in the prior year by major category of risk. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

4. DEPOSITS AND INVESTMENTS

The Pike County auditor, as fiscal agent for the Council, maintains a cash and investments pool used by all of Pike County Auditor's funds, including those of the Council. The Ohio Revised Code prescribes allowable deposits and investments, and the Pike County Auditor is responsible for compliance. The carrying amount of deposits and investments at December 31 was as follows:

	<u>2022</u>
Demand deposits	<u>\$112,228</u>
Total deposits	<u>112,228</u>

This fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

5. FUND BALANCES

Included in fund balance are amounts the Council cannot spend, including the balance of unclaimed monies, which cannot be spent for five years. At year end the Council did not hold any unclaimed funds. The fund balance of special revenue funds is either restricted or committed.

6. 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2022, OPERS members contributed 10 percent of their gross salaries, and the Council contributed an amount equaling 14 percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2022.

Pike County Family and Children First Council
Notes to the Financial Statements
For the Year Ended December 31, 2022

7. POSTEMPLOYMENT BENEFITS

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the combined pension plan was 0 percent during January 1, 2022 to June 30, 2022 and 2 percent from July 1, 2022 to December 31, 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Amounts, which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

9. COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the Council received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

10. CHANGE IN BASIS OF ACCOUNTING

In prior years, the Council has prepared their financial statements on the cash basis of accounting, which is a basis of accounting which differs from accounting principles generally accepted in the United States of America (GAAP). These financial statements were presented and included a management's discussion and analysis and other financial statement presentations which included a statement of net position and a statement of activities and also presented major funds within the governmental funds financial statements.

For fiscal year 2022, the Council changed their 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. There was no change in beginning fund cash balance; however, the Council no longer will be presenting a management's discussion and analysis, a statement of net position, or a statement of activities. In addition the Council will not be presenting major funds in the statement of cash receipts, cash disbursements and changes in fund cash balances.

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

Pike County Family and Children First Council
Pike County
330 East North Street
Waverly, Ohio 45690

To the Council:

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 cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2022 and the related notes to the financial statements of the Pike County Family and Children First Council, Pike County, (the Council) and have issued our report thereon dated December 12, 2023, wherein we noted the Council 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 Council. We also noted the Council's basis of accounting changed from Other Cash Basis of Accounting (OCBOA)-Cash Basis to the Regulatory Basis of Accounting.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council'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 Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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 Council'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council'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 Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
December 12, 2023



INDEPENDENT AUDITOR'S REPORT

Pike County Family and Children First Council
Pike County
330 East North Street
Waverly, Ohio 45690

To the Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pike County Family and Children First Council, Pike County, Ohio (the Council), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council, as of December 31, 2021, and the respective changes in cash-basis financial position thereof for the year then ended in accordance with the cash-basis of accounting described in Note 2.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Council, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Accounting Basis

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 8 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Council. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

We applied no procedures to management's discussion & analysis as listed in the table of contents. Accordingly, we express no opinion or any other assurance on it.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
December 12, 2023

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**Pike County Family and Children First Council
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited**

The discussion and analysis of the Pike County Family and Children First Council's (the Council) financial performance provides an overview of the Council's financial activities for the year ended December 31, 2021, within the limitations of the Council's cash basis of accounting. Please read this in conjunction with the Council's financial statements that begin on page 23 and notes to the basic financial statements which begin on page 27.

Financial Highlights

Key financial highlights for 2021 are as follows:

- Net position increased \$31,610.
- The Council receipts for 2021 were \$285,001 plus a carry-over cash balance from 2020 of \$49,754. Cash disbursements for the same period were \$253,391. The ending net position was \$81,364.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Council's cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Pike County Family and Children First Council as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on the cash basis of accounting.

The statement of net position – cash basis and statement of activities – cash basis provide information about the activities of the whole Council, presenting an aggregate view of the Council's finances. Fund financial statements provide the next level of detail. These statements tell how services were financed in the short-term as well as what remains for future spending using the cash basis of accounting.

Basis of Accounting

The basis of accounting is a set of guidelines that determines when financial events are recorded. The Council has elected to present its financial statements on the cash basis of accounting. This basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America. Under the Council's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Council as a Whole

Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis

While this document contains information used by the Council to provide programs and services for its service area, the view of the Council as a whole looks at all cash basis financial transactions and asks the question, "How did we do financially?" The statement of net position – cash basis and the statement of activities – cash basis answer this question. These two statements report the Council's net position on a cash basis and changes in the net position. This change in net position is important because it tells the reader that, for the Council as a whole, the cash basis financial position of the Council has improved or diminished. The causes of this change may be the result of many factors, some financial, some not.

**Pike County Family and Children First Council
Management’s Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited**

In the statement of net position-cash basis and the statement of activities-cash basis, all of the Council’s activities are considered to be Governmental Activities.

- Governmental Activities – The Council’s only programs and associated services are reported here.

Reporting the Council’s Fund Financial Statements

Fund Financial Statements

The analysis of the Council’s major funds begins on page 22. Fund financial statements provide detailed information about the Council. The Council’s activities are reported in the fund financial statements, which focus on how money flows and the balances left at year-end available for spending in future periods. These fund financial statements are reported on the cash basis of accounting. The fund financial statements provide a detailed short-term view of the Council’s mental health and dependency rehabilitation operations and the services they provide. Governmental information helps you determine whether there are more or fewer cash basis financial resources that can be spent in the near future to finance mental health and dependency rehabilitation programs. The fund financial statements also look at the Council’s most significant funds with all other non-major funds presented in total in one column. For the Council, the General Fund, the Flexible Funding Pool Fund, the GRF – Help Me Grow Fund, Part C – Help Me Grow Fund, and the Family Centered Services Fund are all reported as major funds.

The Council as a Whole

Recall that the statement of net position-cash basis provides the perspective of the Council as a whole. Table 1 provides a summary of the Council’s net position for 2021 as compared to 2020.

**Table 1
Net Position**

	Governmental Activities	
	2021	2020
ASSETS:		
Equity in Pooled Cash	\$81,364	\$49,754
NET POSITION:		
Restricted for Other	62,918	33,246
Unrestricted	18,446	16,508
Total net position	\$81,364	\$49,754

Total assets and net position increased \$31,610, as cash receipts exceeded cash disbursements in 2021.

**Pike County Family and Children First Council
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited**

Table 2 shows the changes in net position for the fiscal years 2021 and 2020.

**Table 2
Changes in Net Position**

	Governmental Activities	
	<u>2021</u>	<u>2020</u>
CASH RECEIPTS:		
Program Cash Receipts		
Operating Grants and Contributions	\$284,868	\$208,965
Total Program Cash Receipts	<u>284,868</u>	<u>208,965</u>
General Cash Receipts		
Miscellaneous	133	4,087
Total Cash Receipts	<u>285,001</u>	<u>213,052</u>
CASH DISBURSEMENTS:		
Family Assistance:		
Salaries and Benefits	133,574	130,138
Contracts-Services	116,623	73,949
Travel and Meetings	3,194	5,363
Supplies and Postage	0	5,368
Capital Outlay	0	5,939
Total Cash Disbursements	<u>253,391</u>	<u>220,757</u>
CHANGE IN NET POSITION	31,610	(7,705)
NET POSITION BEGINNING OF YEAR	<u>49,754</u>	<u>57,459</u>
NET POSITION END OF YEAR	<u><u>\$81,364</u></u>	<u><u>\$49,754</u></u>

Operating grants and contributions provided for 99.95% of total cash receipts during 2021. Revenues remained fairly consistent with the prior year.

Net position increased by \$31,610 during 2021 because receipts exceeded disbursements. The increase in receipts is primarily due to increases in grants in the GRF-Help Me Grow and Part C-Help me Grow Funds.

The statement of activities – cash basis shows the cost of program services and the operating grants and contributions offsetting those services. Table 3 shows the total cost of services and the net cost of services. In other words, they identify the cost of those services supported by other miscellaneous receipts.

**Pike County Family and Children First Council
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited**

**Table 3
Governmental Activities**

	<u>Total Cost of Services - 2021</u>	<u>Net Cost of Services - 2021</u>	<u>Total Cost of Services - 2020</u>	<u>Net Cost of Services - 2020</u>
Family Assistance:				
Salaries and Benefits	\$133,574	\$24,806	\$130,138	(\$22,412)
Contracts - Services	116,623	6,056	73,949	7,563
Travel and Meetings	3,194	615	5,363	(1,094)
Supplies and Postage	-	-	5,368	1,505
Capital Outlay	-	-	5,939	2,646
Total Disbursements	<u>\$253,391</u>	<u>\$31,477</u>	<u>\$220,757</u>	<u>(\$11,792)</u>

The Council's Fund Financial Statements

The Council's fund financial statements are accounted for using the cash basis of accounting. The fund financial statements had total receipts of \$285,001 and disbursements of \$253,391. The financial statements had an increase in the cash balance of \$31,610 from the 2020 year-end cash balance, due to cash receipts being more than cash disbursements.

The General Fund had an increase in fund cash balance of \$1,938. The Flexible Funding Pool Fund had an increase in fund cash balance of \$3,258. The GRF – Help Me Grow Fund had an increase in fund cash balance of \$22,045. The Part C – Help Me Grow Fund had an increase in fund cash balance of \$7,345. The Family Centered Services Fund had a decrease in fund cash balance of \$2,976.

The most significant change in fund cash balance was in the GRF – Help Me Grow Fund. This is primarily due to an increase in Grant receipts in 2021.

Capital Assets and Debt Administration

The Council has no capital assets and no debt.

Economic Factors

The Council will be challenged to maintain the current level of services and programs due to a stagnant receipts base and ordinary inflation. The Council and its administration must maintain careful financial planning and prudent fiscal management in order to balance the budget annually.

Contacting the Council's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the Council's finances and to show the Council's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Jeff Allen, at the Pike County Board of Developmental Disabilities, 330 East North Street, Waverly, Ohio 45690.

Pike County Family and Children First Council
Statement of Net Position - Cash Basis
As of December 31, 2021

Assets

Equity in Pooled Cash	<u>\$81,364</u>
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Total Assets	<u>81,364</u>
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Net Position

Restricted for Other Purposes	62,918
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Unrestricted	<u>18,446</u>
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Total Net Position	<u><u>\$81,364</u></u>
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See accompanying notes to the basic financial statements.

**Pike County Family and Children First Council
Statement of Activities - Cash Basis
For the Year Ended December 31, 2021**

	Cash Disbursements	Program Cash Receipts Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position
			Governmental Activities
Governmental Activities:			
Family Assistance:			
Salaries and Benefits	\$133,574	\$158,380	\$24,806
Contracts-Services	116,623	122,679	6,056
Travel and Meetings	3,194	3,809	615
Total Governmental Activities	<u>\$253,391</u>	<u>\$284,868</u>	<u>31,477</u>
		General Receipts:	
		Miscellaneous	<u>133</u>
		Change in Net Position	31,610
		Net Position Beginning of Year	<u>49,754</u>
		Net Position End of Year	<u>\$81,364</u>

See accompanying notes to the basic financial statements.

Pike County Family and Children First Council
Statement of Cash Basis Assets and Cash Basis Fund Balances - Governmental Funds
As of December 31, 2021

	General	Flexible Funding Pool	GRF - Help Me Grow	Part C - Help Me Grow	Family Centered Services	Other Governmental Funds	Total Governmental Funds
Cash Basis Assets							
Equity in Pooled Cash	\$18,446	\$9,933	\$26,903	\$16,352	\$8,281	\$1,449	\$81,364
Total Cash Basis Assets	<u>\$18,446</u>	<u>\$9,933</u>	<u>\$26,903</u>	<u>\$16,352</u>	<u>\$8,281</u>	<u>\$1,449</u>	<u>\$81,364</u>
Cash Basis Fund Balances							
Restricted	\$0	\$9,933	\$26,903	\$16,352	\$8,281	\$1,449	\$62,918
Unassigned	18,446	0	0	0	0	0	18,446
Total Cash Basis Fund Balances	<u>\$18,446</u>	<u>\$9,933</u>	<u>\$26,903</u>	<u>\$16,352</u>	<u>\$8,281</u>	<u>\$1,449</u>	<u>\$81,364</u>

See accompanying notes to the basic financial statements.

Pike County Family and Children First Council
Statement of Cash Receipts, Cash Disbursements, and
Changes in Fund Cash Balances
Governmental Funds
For the Year Ended December 31, 2021

	General	Flexible Funding Pool	GRF - Help Me Grow	Part C - Help Me Grow	Family Centered Services	Other Governmental Funds	Total Governmental Funds
Cash Receipts:							
Grants	\$21,168	\$54,975	\$91,505	\$86,655	\$29,365	\$0	\$283,668
Donations	1,200	0	0	0	0	0	1,200
Miscellaneous	0	0	66	67	0	0	133
Total Cash Receipts	<u>22,368</u>	<u>54,975</u>	<u>91,571</u>	<u>86,722</u>	<u>29,365</u>	<u>0</u>	<u>285,001</u>
Cash Disbursements:							
Current:							
Salaries and Benefits	0	0	55,956	77,618	0	0	133,574
Contract - Services	20,430	51,717	12,135	0	32,341	0	116,623
Travel and Meetings	0	0	1,435	1,759	0	0	3,194
Total Cash Disbursements	<u>20,430</u>	<u>51,717</u>	<u>69,526</u>	<u>79,377</u>	<u>32,341</u>	<u>0</u>	<u>253,391</u>
Total Cash Receipts Over/(Under) Cash Disbursements	1,938	3,258	22,045	7,345	(2,976)	0	31,610
Fund Cash Balances, January 1	<u>16,508</u>	<u>6,675</u>	<u>4,858</u>	<u>9,007</u>	<u>11,257</u>	<u>1,449</u>	<u>49,754</u>
Fund Cash Balances, December 31	<u>\$18,446</u>	<u>\$9,933</u>	<u>\$26,903</u>	<u>\$16,352</u>	<u>\$8,281</u>	<u>\$1,449</u>	<u>\$81,364</u>

See accompanying notes to the basic financial statements.

Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY

A. Description of the Council

Ohio Rev. Code Section 121.37 created the Ohio Family and Children First Cabinet Council and required the Board of County Commissioners in each County to establish County Family and Children First Councils. A Board of County Commissioners may invite any 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 its County Council. Each County Council must include 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. If a Board of Alcohol, Drug Addiction, and Mental Health Services covers more than one County, the Director may designate a person to participate on the County's Council;
- c. The Health Commissioner, or the Commissioner's designee, of the Board of Health of each City or General Health District in the County. If the County has two or more health districts, the Health Commissioner membership may be limited to the Commissioners of the two districts with the largest populations;
- d. The Director of the County Department of Job and Family Services;
- e. The Executive Director of the public children services agency 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 or if the Superintendent serves as Superintendent as more than one County Board of Developmental Disabilities, the Superintendent's designee;
- g. The Superintendent of the city, exempted village, or local school district with the largest number of pupils residing in the County, as determined by the 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

Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

1. DESCRIPTION OF THE COUNCIL AND REPORTING ENTITY (Continued)

- n. A representative of a local nonprofit entity that funds, advocates, or provides services to children and families.

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:

- a. Referrals to the Cabinet Council of those children for whom the 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; and
- e. Establishment of a mechanism to ensure ongoing input from a broad representation of families who are receiving services within the County system.

B. Reporting Entity

A reporting entity is comprised of the primary government 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 and activities that are not legally separate from the Council. They comprise the Council’s legal entity which provides various services including human, social, health and educational services to families and children. The Council and Coordinator have direct responsibility for these activities.

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.

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

Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Council's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the financial records and reported in the financial statements when cash is received and when cash is paid rather than when a liability is incurred.

The Council's basic financial statements consist of government-wide statements, including a statement of net position-cash basis and a statement of activities-cash basis, and fund financial statements, which provide a more detailed level of financial information.

1. Government-Wide Financial Statements

The statement of net position – cash basis and the statement of activities-cash basis display information about the Council as a whole. These statements include the financial activities of the primary government.

The statement of net position – cash basis presents the financial condition of the governmental activities of the Council at year-end. The statement of activities – cash basis presents a comparison between direct cash disbursements and program cash receipts for each program or function of the Council's governmental activities. Direct cash disbursements are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program cash receipts include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Cash receipts which are not classified as program cash receipts are presented as general cash receipts of the Council, with certain limited exceptions. The comparison of direct cash disbursements with program cash receipts identifies the extent to which each governmental program is self-financing or draws from the general cash receipts of the Council.

2. Fund Financial Statements

During the year, the Council segregates transactions related to certain Council functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Council at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

3. 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 Council utilizes the governmental category of funds.

4. Governmental Funds

Governmental funds are those through which all governmental functions of the Council are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. The following are the Council's major governmental funds:

Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fund – The General Fund accounts for all financial resources except those 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 and the Charter of the Council.

Flexible Pool Spending Fund – The Flexible Pool Spending Fund is used to account for receipts received and disbursed from Federal and State grant monies for multi-system youth programs. The primary source of revenue for this fund is grant receipts.

GRF - Help Me Grow Fund – The GRF Help Me Grow (HMG) Fund is used to account for receipts received and disbursed from State grant monies for early intervention programs from the Ohio Department of Health. The primary source of revenue for this fund is grant receipts.

Part C - Help Me Grow Fund – The Part C Help Me Grow (HMG) Fund is used to account for receipts received and disbursed from Federal grant monies for early intervention programs passed through the Ohio Department of Health.

Family Centered Services Fund – The Family Centered Services Fund is used to account for receipts received and disbursed from grant monies for the Family Centered and Support Services Program.

The other governmental funds of the Council account for grants and other resources whose use is restricted to a particular purpose.

5. Measurement Focus

The Council has elected to present its financial statements on the cash basis of accounting. This basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America. Under the Council's cash basis of accounting, receipts are recognized when received in cash, rather than when earned, and disbursements when paid, rather than when a liability is incurred.

6. Basis of Accounting

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

7. Fund Balance

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

Nonspendable The nonspendable fund balance classification includes amounts that cannot be spent because they are not in the spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Fund balance is reported as 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 committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Council Board. Those committed amounts cannot be used for any other purpose unless the Council Board 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.

Assigned Amounts in the assigned fund balance classification are intended to be used by the 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 Board.

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 used only to report a deficit balance resulting from 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.

B. 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 Pike County Board of Developmental Disabilities. The Council authorizes Pike County Board of Developmental Disabilities, as fiscal agent and administrative agent, to subcontract with, designate, and/or seek assistance from any agencies and/or organizations that it deems necessary in order to complete the obligations set forth in the agreement. Pike County Board of Developmental Disabilities agrees to be ultimately responsible for fulfilling the fiscal and administrative obligations of the agreement.

C. Equity in Pooled Cash

The County's cash is maintained by the Board of Developmental Disabilities (DD), its statutory fiscal agent. The Pike County Auditor, the DD Board's fiscal agent, maintains a cash pool used by all the County's funds, including those of the Family and Children First Council. The Ohio Revised Code prescribes allowable deposits and investments and the County is responsible for compliance. As of December 31, 2021, the Council's share of the County's cash pool was as follows:

	<u>2021</u>
Equity in Pooled Cash	\$81,364

All risks associated with such deposits are the responsibility of Pike County.

**Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Activity

The Council files an annual estimate of expenditures with the Board of Developmental Disabilities (DD) as required by law. This estimate is adopted by the Board. The Fiscal Officer of the DD Board inputs these appropriations into the system and ensures that the Council's expenditures do not exceed appropriations. The Council budgets on a fiscal year ending June 30, therefore no budgetary presentation is reported in the basic financial statements.

E. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying basic financial statements.

F. Long-Term Debt Obligations

The Council did not have any bonds or other long-term debt obligations.

G. Net Position

These statements report restricted net position when enabling legislation or creditors, grantors, or laws or regulations of other governments have imposed limitations on their use.

The Council first applies restricted resources when incurring a disbursement for which it may use either restricted or unrestricted resources.

Of the Council's \$62,918 in restricted net position, none is restricted by enabling legislation.

3. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Amounts, which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

4. RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During 2021, the Council was covered through Pike County who contracted with the Buckeye Joint-County Self-Insurance Council for liability, auto, and crime insurance. The program has a \$0 to \$5,000 deductible per occurrence.

Coverages provided by the program are as follows:

	<u>Aggregate</u>	<u>Each Occurrence</u>
General Liability	\$4,000,000	\$2,000,000
Public Officials	4,000,000	2,000,000
Law Enforcement	4,000,000	2,000,000
Automobile - Liability	-	2,000,000
Employee Benefits Liability	4,000,000	2,000,000

In addition, the County maintains separate replacement cost insurance on buildings and contents in the amount of \$37,317,039 and other property insurance including \$1,000,000 for extra expenses.

**Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

4. RISK MANAGEMENT (Continued)

Health insurance was provided by a private carrier, Medical Mutual of Ohio, for the year.

Workers' compensation benefits are provided through the State Bureau of Workers' Compensation.

The Council through their coverage with the County has not incurred significant reductions in insurance coverage from coverage in the prior year by major category of risk. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

5. 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 governmental funds. The constraints placed on the fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Flexible Funding Pool	GRF - Help Me Grow	Part C - Help Me Grow	Family Centered Services	All Other Governmental	Total Governmental Funds
Restricted for							
Other Purposes	\$0	\$9,933	\$26,903	\$16,352	\$8,281	\$1,449	\$62,918
Total Restricted	<u>0</u>	<u>9,933</u>	<u>26,903</u>	<u>16,352</u>	<u>8,281</u>	<u>1,449</u>	<u>62,918</u>
Unassigned	<u>18,446</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,446</u>
Total Fund Balances	<u>\$18,446</u>	<u>\$9,933</u>	<u>\$26,903</u>	<u>\$16,352</u>	<u>\$8,281</u>	<u>\$1,449</u>	<u>\$81,364</u>

6. DEFINED BENEFIT PENSION PLANS

Plan Description – Ohio Public Employees Retirement System (OPERS)

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Plan Description – Council employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

**Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

6. DEFINED BENEFIT PENSION PLANS (Continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

**Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

6. DEFINED BENEFIT PENSION PLANS (Continued)

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
2021 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2021 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0
Total Employer	14.0 %
Employee	10.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Family and Children First Council contractually required contribution was \$12,304 for the year 2021.

Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

7. POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Family and Children First Council's contractually required contribution was \$0 for the year 2021.

Pike County Family and Children First Council
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

8. COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Council received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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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

Pike County Family and Children First Council
Pike County
330 East North Street
Waverly, Ohio 45690

To the Council:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Pike County Family and Children First Council, Pike County, (the Council) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated December 12, 2023, wherein we noted the Council uses a special purpose framework other than generally accepted accounting principles. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Council.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council'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 Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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 Council'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council'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 Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
December 12, 2023

**PIKE COUNTY FAMILY AND CHILDREN FIRST COUNCIL
PIKE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022 AND 2021**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2022-001

Material Weakness

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16. Due to deficiencies in the internal controls at the Council, the following were noted:

During fiscal year 2022, sixty-five out of one hundred and fifty-five (42%) receipts tested, totaling \$133,442 were sent to the County's Unclaimed Deposit Fund and were not recorded by the Council for a period ranging from 5 to 713 days after initial receipt of the monies. This resulted in \$4,504 being recorded in the current year that should have been recorded in prior years.

During fiscal year 2021, seventy-one out of one hundred and thirty-five (53%) receipts tested, totaling \$167,045 were sent to the County's Unclaimed Deposit Fund and were not recorded by the Council for a period ranging from 5 to 424 days after initial receipt of the monies. This resulted in \$9,618 being recorded in the current year that should have been recorded in prior years.

These monies are received via an electronic funds transfer by the County Auditor, fiscal agent for the Council. The County receipts the funds in the County's Unclaimed Deposits Fund until a pay-in form is completed by the Council indicating which of the Council's funds the receipt should actually be recorded.

Failure to accurately post and report transactions in the Council's funds could result in material errors in the financial statements and reduces the Council's ability to monitor financial activity and to make sound decisions which effect the overall available cash positions of the Council.

The Council should review and implement controls to ensure that receipts are recorded timely in the Council's funds.

Officials' Response:

We received no response from the Council.

OHIO AUDITOR OF STATE KEITH FABER



PIKE COUNTY FAMILY AND CHILDREN FIRST COUNCIL

PIKE 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 1/16/2024

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