



Dave Yost • Auditor of State

JEFFERSON COUNTY

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JEFFERSON COUNTY
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
Appalachian Regional Commission				
<i>Passed Through U.S. Department of Commerce, Economic Development Administration</i>				
Appalachian Regional Development	23.001			250,000
Total Appalachian Regional Commission				250,000
U.S. Department of Agriculture				
Water and Waste Disposal Systems for Rural Communities	10.760			490,432
<i>Passed through the Ohio Department of Education</i>				
<i>Board of Developmental Disabilities</i>				
National School Lunch	10.555	FY 16		21,008
		FY 17		11,097
Total DD National School Lunch				32,105
<i>Juvenile Detention Department</i>				
National School Lunch	10.555	FY 16		41,700
		FY 17		11,821
Total Juvenile Detention National School Lunch				53,521
<i>Sheriff Department</i>				
National School Lunch	10.555	FY 16		3,224
		FY 17		1,256
Total Sheriff Department National School Lunch				4,480
Total National School Lunch Program				90,106
<i>Passed through Ohio Department of Job and Family Services</i>				
State Administrative Matching Grant for Supplemental Nutrition Assistance	10.561	G-1617-11-5531		350,761
Total U.S. Department of Agriculture				931,299
U. S. Department of Housing and Urban Development				
<i>Continuum of Care Program</i>				
Homelessness Funding	14.267			
			63,865	63,865
			160,796	160,796
			71,697	71,697
			34,779	34,779
<i>Homelessness Funding Safe Haven/Beacon House Grant</i>				
			133,574	133,574
			123,807	123,807
Total Continuum of Care Program			588,518	588,518
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Formula Program	14.228	B-F-15-1BL-1		135,000
Total U.S. Housing and Urban Development			588,518	723,518
U.S. Department of Education				
<i>Passed through the Ohio Department of Education:</i>				
<i>Special Education Grants to States</i>				
	84.027	066068-6B-SF-16		25,334
		066068-6B-SF-17		14,603
Total Title VI B				39,937
<i>Special Education - Preschool Grant</i>				
	84.173	066068-PG-S1-16		4,762
		066068-PG-S1-17		4,575
Total Preschool Grant				9,337
Total U.S. Department of Education				49,274
Department of Homeland Security				
<i>Passed Through the State Emergency Management Agency</i>				
Emergency Management Performance Grant	97.042	EMW-2015-EP-00034-S01		18,426
Total U.S. Department of Homeland Security				18,426

JEFFERSON COUNTY
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U. S. Department of Health and Human Services				
<i>Passed Through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant - Title XX	93.667	MR-41-16 MR-41-17		30,489 11,020
Total Social Services Block Grant Title XX				<u>41,509</u>
Medicaid Administration Claiming (MAC)	93.778	FY 16 FY 17		112,946 124,523
Total Medicaid Title XIX				<u>237,469</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse Prevention and Treatment Block Grant (ADMS Per Capita Block Grant)	93.959	FY 15 FY 16 FY 17	77,256 151,151 80,373	77,256 151,151 80,373
Total Substance Abuse Block Grant			<u>308,780</u>	<u>308,780</u>
Preventative Treatment Block Grant	93.958	FY 16 FY 17	24,012 29,975	24,012 29,975
Forensic Portion		FY 16	2,200	2,200
Employment Opportunities Within Housing Agencies		FY 16 FY 17	6,263 5,944	6,263 5,944
Respite Service Funds		FY 17	22,586	22,586
Total Preventative Treatment Block Grant			<u>90,980</u>	<u>90,980</u>
Social Services Block Grant	93.667	FY 16 FY 17	22,370 31,740	22,370 31,740
Total Social Services Block Grant			<u>54,110</u>	<u>54,110</u>
<i>Passed Through the Ohio Department of Job and Family Services</i>				
Child Support Enforcement Magistrates Program	93.563	FY 16		83,118
Temporary Assistance for Needy Families	93.558	G-1617-11-5531	426,544	1,963,517
Child Care Development Block Grant Title IVA	93.575	G-1617-11-5531		162,803
Social Services Block Grant Title XX	93.667	G-1617-11-5531		703,615
Job and Family Services Medical Assistance Program Title XIX	93.778	G-1617-11-5531		1,719,285
Child Support Enforcement Title IV D	93.563	G-1617-11-5531		829,991
Promoting Safe and Stable Families	93.556	G-1617-11-5531		10,930
Adoption Assistance - Administration	93.659	G-1617-11-5531		271,084
Chafee Foster Care Independent Program	93.674	G-1617-11-5531		6,597
<i>Passed Through the Office for Children and Families</i>				
Foster Care Title IV E Administration	93.658	G-1617-06-0357		868,229 164,640
Foster Care Placement - Juvenile Court		G-1617-06-0357		206,023
Administrative - Juvenile Court				503,849
Total Title IV E				<u>1,742,741</u>
Total Department of Health and Human Services			880,414	8,226,529
U.S. Department of Labor				
<i>Passed Through the Ohio Department of Job and Family Services</i>				
WIA Adult Programs	17.258	G-1617-15-0190	123,916	123,916
WIA Dislocated Worker Formula Grant	17.278	G-1617-15-0190	287,079	287,079
WIA Youth Activities	17.259	G-1617-15-0190	244,862	244,862
Total WIA Cluster			<u>655,857</u>	<u>655,857</u>
Total U.S. Department of Labor			655,857	655,857

JEFFERSON COUNTY

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S Department of Transportation Federal Aviation Administration				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction Program (Bridge Project)	20.205	89323		6,877
Highway Planning and Construction Program (Bridge Project)		89450		25,361
Highway Planning and Construction Program (Bridge Project)		89469		260,657
Highway Planning and Construction Program (Bridge Project)		89471		66,352
Highway Planning and Construction Program (Resurfacing Project)		90231		135,382
Highway Planning and Construction Program (Slip Repair Project)		101580		51,280
Highway Planning and Construction Program (Slip Repair Project)		101581		36,851
Highway Planning and Construction Program (Slip Repair Project)		101582		2,436
Total Highway Planning and Construction Program				585,196
<i>Passed through Governors Highway Safety Office</i>				
National Highway Safety Program	20.616	IDEP-2016-41-00-00-0384-01		10,864
		IDEP-2017-41-00-00-0384-01		2,953
Total National Priority Safety Program				13,817
<i>State and Community Highway Safety Grant</i>				
State and Community Highway Safety Grant	20.600	STEP-2016-41-00-00-00572-01		8,221
		STEP-2017-41-00-00-00572-01		1,770
Total State and Community Highway Safety Grant				9,991
Total U.S. Department of Transportation				609,004
U.S. Department of Justice				
<i>Passed through Ohio Attorney General</i>				
Crime Victim Assistance Program	16.575	2016 VAGENE 030		33,247
		2017 VAGENE 030		9,289
		2016 SAGENE 030		319
		2017 SAGENE 030		660
Total Crime Victim Assistance Grant				43,515
<i>Passed through the Office of Criminal Justice Services</i>				
Violence Against Women Formula Grants	16.588	2016-WF-VA2-8249		38,399
Total Violence Against Women Formula Grants				38,399
Total U.S. Department of Justice				81,914
Total Federal Awards Expenditures			\$2,124,789	\$11,545,821

The accompanying notes to this schedule are an integral part of this schedule.

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JEFFERSON COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2CFR 200.510(b)(6)
FISCAL YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Jefferson County (the County) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Development Services Agency, Department of Job and Family Services, and Ohio Department of Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

JEFFERSON COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2CFR 200.510(b)(6)
FISCAL YEAR ENDED DECEMBER 31, 2016

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2016, the County made allowable transfers of \$465,985 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,963,517 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2016 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,429,502
Transfer to Social Services Block Grant	<u>(465,985)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,963,517</u>



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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*

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Ohio (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2016-001.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Purpose of this Report

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

Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2017



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Jefferson County
301 Market Street
Steubenville, Ohio 43952

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Jefferson County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the Jefferson County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Temporary Assistance for Needy Families (TANF) Program

As described in finding 2016-002 in the accompanying schedule of findings the County did not comply with requirements regarding cash management applicable to its TANF Program CFDA 93.558 major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on Temporary Assistance for Needy Families (TANF) Program

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Temporary Assistance for Needy Families (TANF) Program* paragraph, Jefferson County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Temporary Assistance for Needy Families (TANF) Program for the year ended December 31, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Jefferson County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2016.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected or corrected. *A significant deficiency in internal over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2016-002.

The County's response to our internal control over compliance finding is described in the accompanying schedule of findings and corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Jefferson County (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2017. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2017

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JEFFERSON COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified - #93.778 Medicare Unmodified – #93.563 Child Support Enforcement Unmodified - #93.959 substance Abuse Block Grant Qualified - #93.558 TANF
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #93.778 – Medicaid CFDA #93.563 Child Support Enforcement CFDA #93.939 Substance Abuse Block Grant CFDA #93.558 – Temporary Assistance for Needy Families
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Finding Number	2016-001
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Noncompliance

Ohio Rev. Code § 5705.10 (I) provides that money paid into any fund shall be used for the purpose for which it was established. At December 31, 2016, the Jail Operating Levy Fund and the Self Insurance - Health Fund had deficit balances of \$938,416 and \$628,031 respectively.

These deficit fund balances were created by the County in prior years through deficit spending. These deficit balances indicate that money from other funds have been used to pay the obligations of the aforementioned funds.

Ohio Rev. Code § 5705.39 prohibits a political subdivision from making a fund appropriation in excess of the total estimated revenue available for expenditure from that fund as certified by the budget commission on the Amended Official Certificates of Estimated Resources. The County's appropriations exceeded the amount certified as available by the budget commission in the Jail Operating Levy Fund and the Self Insurance - Health Fund by \$938,416 and \$628,031 respectively. This was a direct result of these funds having negative fund balances at the beginning of the year. Failure to limit appropriations to the amount certified by the budget commission could result in overspending and increasing negative cash balances.

The County should review the plans that were established to eliminate these deficit balances and determine if the plans are adequate going forward.

Also, the County should compare appropriations to estimated resources and if adequate resources are available for additional appropriations, the County should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by Board of County Commissioners to reduce the appropriations.

Official's Response: See Corrective Action Plan.

3. FINDINGS FOR FEDERAL AWARDS

1. 2 CFR 200.305(b) - Cash Management TANF

Finding Number	2016-002		
CFDA Title and Number	Temporary Assistance for Needy Families- CFDA #93.558		
Federal Award Identification Number / Year	G-1617-11-5531/2016		
Federal Agency	U. S. Department of Health and Human Services		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number? (if repeat)	N/A

Noncompliance and Material Weakness

2 CFR 200.305(b) states in part that for non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity.

In accordance with OAC 5101:9-7-03(B)(1), the Ohio Department of Job and Family Services, has established a 10 day disbursement cycle; the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten day average for all federal funding.

For the Temporary Assistance for Needy Families (TANF), CFDA# 93.558, for the Quarter Ending September 2016, the days cash on hand for the TANF Administration 16 exceeded 10 days. For the Quarter Ending December 2016, the days cash on hand for the TANF Administration 17 and TANF Regular 17 exceeded 10 days.

Grant/Year	Days Cash On Hand	Amount Over Drawn
TANF Administration/16	45.09	\$88,711.74
TANF Administration/17	121.91	\$123,839.63
TANF Regular/17	245.06	\$183,757.44

Total expenditures for the TANF grant were \$1,953,397. Noncompliance resulted from the County JFS Fiscal Officer drawing down from the incorrect grant year.

The County JFS should maintain and follow written procedures that minimize the time lapsing between transfer of funds and their disbursement. Financial management systems should meet the standards for fund control and accountability.

Official's Response: See Corrective Action Plan.

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JEFFERSON COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2016**

Finding Number	Finding Summary	Status	Additional Information
2015-001 and 2014- 001	Ohio Revised Code Section 5705.10(I) , - 2 funds had Deficit balances. This section of code has been cited since 2002 for the Jail Operating Fund and the Self-Insurance Fund.	Partially Corrected	Jail Operating Fund deficit – The County has and will continue to monitor this fund closely. Through more sound fiscal management, the County has reduced the amount of this deficit. Self-Insurance Fund deficit – The County currently has a plan in place which will eliminate the deficit balance in the Self Insurance-health Fund. This deficit has been greatly reduced since the implementation of this plan providing evidence that the deficit reduction plan is working as intended. In addition, the County's health plan is reviewed on an annual basis.
2015-002 and 2014- 002	Ohio Revised Code Section 5709.39 – Appropriations exceeded the amount certified as available by the budget commission in some funds. This citation is the result of the deficit balances and has been reported since 2005 for the Jail Operating Fund and since 2007 for the Self-Insurance Fund.	Partially Corrected	See above. These citations are the result of the deficit balances noted above.

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JEFFERSON COUNTY

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2016**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	<p>The Board of County Commissioners have, on two separate occasions, attempted to have voters approve additional operating levies for the justice facility which would help eliminate the existing deficit balance. Since these attempts were unsuccessful, the Board continues to explore various options concerning the deficit in the Jail Operating Levy and will continue to examine all options until a formal plan can be devised to eliminate this deficit. Until a formal plan is devised and instituted, the County has and will continue to monitor this fund closely. Through more sound fiscal management the County has reduced the amount of this deficit.</p> <p>The County currently has a plan in place which will eliminate the deficit balance in the Self Insurance-Health Fund. This deficit has been greatly reduced since the implementation of this plan providing evidence that the deficit reduction plan is working as intended. In addition, the County's health plan is reviewed on an annual basis. Plan changes are made as deemed necessary.</p>	2028	Patrick Marshall, Auditor
2016-002	I feel that a closer review of the Over/Under report when compiling cash draws in the future will help to remedy these situations.	June 2017	Reno Tarquinio, Fiscal Officer, Jefferson County Job and Family Services