



Dave Yost • Auditor of State



# OHIO AUDITOR OF STATE **KEITH FABER**



February 12, 2019

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 14, 2019. Reports completed prior to that date contain the signature of my predecessor.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio



**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY  
JUNE 30, 2017**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Prepared by Management:	
Statement of Cash Receipts, Cash Disbursements and Changes In Fund Cash Balances – All Funds For the Period Ended June 30, 2017.....	3
Notes to the Financial Statements .....	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	9
Schedule of Findings.....	11

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Franklin County Community Based Correctional Facility  
Franklin County  
1745 Alum Creek Drive  
Columbus, Ohio 43207

To the Members of the Judicial Advisory Board and Facility Governing Board:

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

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each fund and the related notes of the Franklin County Community Based Correctional Facility, Franklin County, (the Facility) as of and for the year ended June 30, 2017.

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

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

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

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

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

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

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

As described in Note 2 of the financial statements, the Facility prepared these financial statements using the accounting basis permitted by the financial reporting provisions of the Ohio Department of Rehabilitation and Corrections, which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

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

Though the Facility does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis the Ohio Department of Rehabilitation and Corrections permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each fund of the Franklin County Community Based Correctional Facility, Franklin County as of and for the year ended June 30, 2017 in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, described in Note 2.

***Emphasis of Matter***

As discussed in Note 10 to the financial statements, the July 1, 2016 beginning balance in the Residential Fund has been restated to correct prior period misstatements. We did not modify our opinion regarding this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2018, on our consideration of the Facility's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Facility's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

December 6, 2018



**Franklin County Community Based Correctional Facility**  
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance  
For the Period Ending June 30, 2017

	<b>State Appropriations and Grants</b>	<b>Offender Funds</b>		
	<i>ODRC 501-501</i>	<i>Resident Program Fund</i>	<i>Residential Fund</i>	<i>Total</i>
<b>Cash Receipts:</b>				
Intergovernmental	\$ 6,125,841	\$ -	\$ -	\$ 6,125,841
Receipts for Offenders	-	-	447,840	447,840
Commissions	-	146,676	-	146,676
Reimbursements	75,684	62,575	-	138,259
<b>Total Cash Receipts:</b>	<b>6,201,525</b>	<b>209,251</b>	<b>447,840</b>	<b>6,858,616</b>
<b>Cash Disbursements:</b>				
Personnel	4,638,021	-	-	4,638,021
Operating Costs	809,946	214,830	-	1,024,776
Program Costs	61,865	-	-	61,865
Equipment	21,403	-	-	21,403
Offender Disbursements:				
Offender Legal Obligations	-	-	1,364	1,364
Offender Reimbursements	-	-	70,034	70,034
Offender Subsistence Fees Paid	-	-	11,776	11,776
Offender Resident Requests	-	-	365,408	365,408
<b>Total Cash Disbursements:</b>	<b>5,531,235</b>	<b>214,830</b>	<b>448,582</b>	<b>6,194,647</b>
<b>Disbursements from Prior Fiscal Year:</b>	<b>336,889</b>	<b>-</b>	<b>-</b>	<b>336,889</b>
<b>Total Receipts Over (Under) Disbursements:</b>	<b>333,401</b>	<b>(5,579)</b>	<b>(742)</b>	<b>327,080</b>
<b>Fund Cash Balance July 1, 2016 (restated)</b>	<b>700,566</b>	<b>294,682</b>	<b>69,505</b>	<b>1,064,753</b>
<b>Fund Cash Balance June 30, 2017</b>	<b>\$ 1,033,967</b>	<b>\$ 289,103</b>	<b>\$ 68,763</b>	<b>\$ 1,391,833</b>
<b>Unpaid Obligations/Open Purchase Orders:</b>	<b>\$ 406,186</b>			

**Ohio Department of Rehabilitation and Correction**  
**Community Based Correctional Facility**  
*Franklin County Community Based Correctional Facility*  
*Notes to the Financial Statements*  
*For the Year Ended June 30, 2017*

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**Note 1 – Reporting Entity**

The Franklin County Community Based Correctional Facility (the Facility) provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is minimum security operation housing up to 215 offenders. A Facilities Governing Board oversees the Facility's operations. Three common pleas judges from the Franklin County Common Pleas Court comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facilities Governing Board regarding Facility matters. The Facility serves Franklin County and other surrounding counties.

For the year ended June 30, 2017, the financial statement presents all funds related to the Facility.

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

***Basis of Presentation***

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

***Fund Accounting***

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

***State Appropriations and Grants***

***Ohio Department of Rehabilitation and Corrections (ODRC) 501-501 Funding*** ODRC grants this funding, appropriated from the State's General Fund, to the Facility to support general operating costs.

***Offender Funds***

***Residential Fund*** Are amounts the Facility receives and holds in a custodial capacity for each offender while confined. The Facility holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Facility makes payments as directed by the offender or per program requirements. Upon release, the Facility pays remaining funds to the offender.

***Resident Program Fund*** ORC 2301.58 established the Resident Program Fund. Upon approval of the facility governing board, the director of the CBCF may establish a Resident Program Fund. The director shall deposit in the fund all revenues received by the facility from commissions on telephone and commissary operations, and per Diem rates charged to employed offenders. This fund pays for programs benefiting offenders such as indigent offenders' supplies and entertainment. The Resident Fund reimburses this fund for costs chargeable to Offender Funds.

**Ohio Department of Rehabilitation and Correction**  
**Community Based Correctional Facility**  
*Franklin County Community Based Correctional Facility*  
*Notes to the Financial Statements*  
*For the Year Ended June 30, 2017*

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

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the Ohio Department of Rehabilitation and Corrections. This basis is similar to the cash receipts and disbursements accounting basis. The Facility 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 the Ohio Department of Rehabilitation and Corrections requires.

***Budgetary Process***

***Appropriations*** The Facility must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board adopts it. The Facility cannot spend or obligate (i.e., encumber) more than the appropriation. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

***Encumbrances*** Disbursements from State appropriations and Grants are subject to Franklin County's payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Facility commits to make a payment. The budgetary disbursement amounts reported in Note 3 include cash disbursed against the current year budget plus amounts spent within ninety days of June 30 to liquidate year-end commitments. Amounts not liquidated within ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 5)

A summary of 2017 budgetary activity appears in Note 3.

***Deposits***

The Franklin County Treasurer is the custodian of the Facility's grant funds and State appropriations. The County holds these Facility assets in the County's deposit and investment pool, valued at the County Treasurer's reported carrying amount. The Facility holds offenders' cash in demand deposit accounts.

***Capital Assets***

The Facility records disbursements for acquisitions of capital assets when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

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

**Ohio Department of Rehabilitation and Correction**  
**Community Based Correctional Facility**  
*Franklin County Community Based Correctional Facility*  
*Notes to the Financial Statements*  
*For the Year Ended June 30, 2017*

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**Note 3 – Budgetary Activity**

Budgetary activity for ODRC 501-501 funding the year ending June 30, 2017 follows:

Appropriation Authority	Budgetary Expenditures	Variance
\$6,125,841	\$5,937,421	\$188,420

**Note 4 – Collateral on Deposits and Investments**

*Grants and State Appropriations* The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations, in addition to a portion of the Resident Program fund, the County holds as custodian for the Facility.

*Offender Funds*

*Deposits*

Deposits are insured by the Federal Deposit Insurance Corporation up to \$250,000 for Offender Funds. Remaining amounts as of June 30, 2017 of \$63,458 were collateralized by the banks' collateral pool.

**Note 5 – Refund to ODRC**

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Facility must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the year ending June 30. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered the prior June 30. The Facility refunds amounts computed below in the fiscal year following the computation below.

**Ohio Department of Rehabilitation and Correction**  
**Community Based Correctional Facility**  
*Franklin County Community Based Correctional Facility*  
*Notes to the Financial Statements*  
*For the Year Ended June 30, 2017*

**Note 5 – Refund to ODRC (Continued)**

	Refund to ODRC
	2017
Cash, July 1	\$700,566
Disbursements Against Prior Year Budget	(\$336,889)
Payable to ODRC, July 1	-
Sub-Total	\$363,677
501 Cash Receipts	6,125,841
Budgetary Basis Disbursements	(5,937,421)
Amount Subject to Refund, June 30	\$552,097
One-Twelfth of 501 Award	(510,487)
Refundable to ODRC	\$41,610

**Note 6 – Risk Management**  
***Commercial Insurance***

The Facility is included in Franklin County’s commercial insurance policies for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries and the Facility contributed an amount equaling 14 percent, of participants’ gross salaries. The Facility has paid all contributions required through June 30, 2017.

***School Teachers Retirement System***

The Facility’s certified teachers belong to the State Teachers Retirement System (STRS). STRS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes plan benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. STRS members contributed 14 percent of their gross salaries to STRS. The Facility contributed an amount equal to 14 percent of participants’ gross salaries to STRS. The Facility has paid all contributions required through June 30, 2017.

**Ohio Department of Rehabilitation and Correction**  
**Community Based Correctional Facility**  
*Franklin County Community Based Correctional Facility*  
*Notes to the Financial Statements*  
*For the Year Ended June 30, 2017*

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**Note 8 – Postemployment Benefits**

Both OPERS and STRS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2016, and 1.0 percent during calendar year 2017. STRS contributes 0 percent to fund these benefits.

**Note 9 – Contingent Liabilities**

Management believes there are no pending claims or lawsuits.

**Note 10 –Restatement of Fund Cash Balance**

Management has restated the Residential Fund’s beginning fund balance as follows:

	<u>Residential Fund</u>
Fund Cash Balance June 30, 2016	\$78,169
Adjustments:	
Fund Cash Balance	<u>(8,664)</u>
<i>Adjusted Fund Cash Balance</i> <i>June 30, 2016</i>	<u><u>\$69,505</u></u>



# Dave Yost • Auditor of State

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

Franklin County Community Based Correctional Facility  
Franklin County  
1745 Alum Creek Drive  
Columbus, Ohio 43207

To the Members of the Judicial Advisory Board and Facility Governing Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts and disbursements for each fund of the Franklin County Community Based Correctional Facility, Franklin County, (the Facility) as of and for the year ended June 30, 2017, and the related notes to the financial statements and have issued our report thereon dated December 3, 2018 wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitations and Corrections prescribes or permits. We also noted the July 1, 2016 beginning balance in the Residential Fund has been restated to correct prior period misstatements.

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

As part of our financial statement audit, we considered the Facility'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 Facility'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 Facility'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. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2017-001 and 2017-002 to be material weaknesses.

***Compliance and Other Matters***

As part of reasonably assuring whether the Facility's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

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

December 6, 2018



**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
JUNE 30, 2017**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2017-001**

**Material Weakness - Financial Statements Presentation**

Sound financial reporting is the responsibility of the Director and the Facility Governing Board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

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.

Financial statement information for the Residents Program Fund and Residential Fund were prepared using a combination of the Facility's bank reconciliations, Quickbooks accounting records, and the Keefe Commissary systems reports for the year. For each fund the prior year ending fund balance was used as the beginning balance for the audit period. The ending balances were entered based on information provided by the Quickbooks (Residents Program Fund) and Keefe Commissary system (Residential Fund) bank reconciliations. The Facility used reductions from the bank statement during the year to report expenses for the Residential Fund and adjustments to receipts to make the change from year to year agree with what the bank reconciliation reports as the ending fund balance. When preparing the Residents Program Fund yearend financial statement the Facility filters receipts and expenditures within Quickbooks and reports on the Financial Statements accordingly.

The following audit adjustments were made to the Facility's 2017 financial statements and accounting ledgers:

- Residents Program Fund:
  - Increase the Reimbursement receipts \$2,715 for unrecorded deposits.
  - Increase the Reimbursement receipts \$9,941 for errors noted between the ledgers and the financial statements
  - Increase Operating expenditures \$2,218 for errors noted between the ledgers and financial statements.
  - Increase Commission receipts and decrease Reimbursement receipts \$4,626 to properly report receipts on the financial statements.
  - Decrease Reimbursement receipts \$12,656 for a fiscal year 2018 receipt incorrectly reported on the 2017 financial statements.
  
- Residential Fund:
  - Decrease Receipts for offenders \$15,507 for errors noted in the cash reconciliation for receipts accounted for twice.
  - Decrease Offender resident requests expenditures \$3,425 for expenditures marked void in the accounting system that were not actually voided.

**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
JUNE 30, 2017  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2017-001 (Continued)**

**Material Weakness - Financial Statements Presentation (Continued)**

- o Decrease opening fund cash balance by \$8,664 for errors noted in the cash reconciliation.

The following errors were also noted in the note disclosures to the financial statements:

- The refund to the Ohio Department of Rehabilitations and Corrections (ODRC) calculation reported as part of the Facility's footnotes was incorrect. The Facility had reported a refund of \$0. The refund amount reflected in the footnotes to the financial statements should be a \$41,610. The footnotes have been corrected for this error.
- The Facility did not accurately reflect the Facility's budgetary disbursements in the budgetary note disclosure. The Facility reported total expenditures for the year as \$5,868,124. However, this amount includes amounts expended towards the fiscal year 2016 grant and excluded encumbered amounts against the fiscal year 2017 grant. The proper calculation should be encumbrances outstanding at yearend plus expenditures against the fiscal year 2018 grant at fiscal yearend. The correct amount is \$5,937,421 and the footnote was updated during the course of the audit.
- Several footnotes were omitted during the compilation process and were included during the course of the audit to ensure completeness of the financial report.

The Facility does not have internal controls in place to help ensure receipts and expenditures are properly reported and classified on the financial statements. Lack of controls over the posting of financial transactions and financial reporting can result in errors or irregularities that may go undetected and decreases the reliability of the financial data throughout the year.

We recommend the Facility develop policies and procedures to enhance its controls over recording of transactions and financial reporting to help ensure the information accurately reflects the activity of the Facility thereby increasing the reliability of the financial data throughout the year.

**FINDING NUMBER 2017-002**

**Material Weakness - Bank Reconciliation**

In order to have sound internal controls over the Facility's cash balance, the Fiscal Officer should reconcile the book balance with the bank balance on a monthly basis. Any unreconciled items should be investigated and corrected during the monthly reconciliation process.

The Facility did not perform bank to book reconciliations throughout the fiscal year. The bank reconciliations were performed as part of preparing the Facility's yearend financial statements in August of 2017. The audit adjustments noted in Finding 2017-001 were identified in the testing of the yearend bank reconciliations. After considering audit adjustments there is an unreconciled difference in the Resident Program Fund at July 1, 2016 and June 30, 2017 of \$2,675.

As a result, inaccurate financial reports are being provided to the Facility Governing Board, which could lead to errors or irregularities occurring which could go undetected by management.

FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
FRANKLIN COUNTY

SCHEDULE OF FINDINGS  
JUNE 30, 2017  
(Continued)

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2017-002 (Continued)

**Material Weakness - Bank Reconciliation (Continued)**

Strong monitoring practices of the Facility's financial activities are the responsibility of the Fiscal Officer and the Facility Governing Board and are essential to ensure proper financial reporting. A bank to book reconciliation should be performed monthly and reconciling items should be identified and adjusted at the time the reconciling item or error is discovered. Reconciliations should include all bank accounts and book balances. Additionally, the Fiscal Officer and Facility Governing Board should review the bank to book reconciliation and monthly financial reports of financial activity of the Facility including budgeted versus actual receipts and expenditures, fund balance reports, and bank to book reconciliations. Evidence of these reviews should be documented.

**We did not receive a response from Officials to the findings reported above**

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# OHIO AUDITOR OF STATE KEITH FABER



**FRANKLIN COUNTY COMMUNITY BASED CORRECTIONAL FACILITY**

**FRANKLIN COUNTY**

### **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
FEBRUARY 12, 2019**