



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Corrections Commission of Southeastern Ohio  
Athens County  
16678 Wolfe Bennett Road  
Nelsonville, Ohio 45764

To the Commission Members:

We have audited the accompanying financial statements of the Corrections Commission of Southeastern Ohio, Athens County, Ohio, (the Commission) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Commission was unable to provide sufficient evidential matter concerning the financial activity of the Commissary Fund, which represents 100% of the receipts and expenditures of the Special Revenue Fund for 1999 and 1998. As a result, we were unable to audit this fund.

As discussed in Note 1, the Commission prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the Special Revenue Fund upon which we express no opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of Corrections Commission of Southeastern Ohio, Athens County, as of December 31, 1999 and 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2000, on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of the management, Corrections Commission and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

June 22, 2000

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Intergovernmental	\$2,046,997		\$14,580	\$2,061,577
Sales		\$360,279		360,279
Earnings on Investments	16,138			16,138
Miscellaneous	10,734			10,734
Total Cash Receipts	<u>2,073,869</u>	<u>360,279</u>	<u>14,580</u>	<u>2,448,728</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries	1,074,741			1,074,741
Fringe Benefits	290,294			290,294
Travel and Training	19,114			19,114
Supplies and Materials	213,230			213,230
Repair and Maintenance	40,136			40,136
Inmate Housing:				
Cost of Goods Sold		322,705		322,705
Medical Expense	11,700			11,700
Contracts - Services	8,423			8,423
Utilities	210,680			210,680
Property and Liability Insurance	40,962			40,962
Other	20,541			20,541
Capital Outlay			14,581	14,581
Total Cash Disbursements	<u>1,929,821</u>	<u>322,705</u>	<u>14,581</u>	<u>2,267,107</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>144,048</u>	<u>37,574</u>	<u>(1)</u>	<u>181,621</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Other Sources	21,279			21,279
Other Uses	(39,770)		(23,298)	(63,068)
Total Other Financing Receipts/(Disbursements)	<u>(18,491)</u>	<u>0</u>	<u>(23,298)</u>	<u>(41,789)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	125,557	37,574	(23,299)	139,832
Fund Cash Balances, January 1	<u>255,955</u>	<u>23,010</u>	<u>23,299</u>	<u>302,264</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$381,512</u></b>	<b><u>\$60,584</u></b>	<b><u>\$0</u></b>	<b><u>\$442,096</u></b>

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

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Intergovernmental	\$1,620,427		\$906,339	\$2,526,766
Sales		\$143,127		143,127
Earnings on Investments	419			419
Miscellaneous	43,749			43,749
	<u>1,664,595</u>	<u>143,127</u>	<u>906,339</u>	<u>2,714,061</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
Salaries	743,236			743,236
Fringe Benefits	253,996			253,996
Travel and Training	10,889			10,889
Supplies and Materials	187,755			187,755
Repair and Maintenance	25,363			25,363
Inmate Housing:				
Cost of Goods Sold		125,117		125,117
Medical Expense	36,658			36,658
Contracts - Services	44,952			44,952
Utilities	189,618			189,618
Property and Liability Insurance	40,060			40,060
Other	14,655			14,655
Capital Outlay	21,917		885,840	907,757
	<u>1,569,099</u>	<u>125,117</u>	<u>885,840</u>	<u>2,580,056</u>
<b>Total Cash Disbursements</b>				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>95,496</u>	<u>18,010</u>	<u>20,499</u>	<u>134,005</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		5,000		5,000
Transfers-Out	(5,000)			(5,000)
Other Sources	29,251			29,251
Other Uses	(35,656)			(35,656)
	<u>(11,405)</u>	<u>5,000</u>	<u>0</u>	<u>(6,405)</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	84,091	23,010	20,499	127,600
Fund Cash Balances, January 1	171,864	0	2,800	174,664
<b>Fund Cash Balances, December 31</b>	<b><u>\$255,955</u></b>	<b><u>\$23,010</u></b>	<b><u>\$23,299</u></b>	<b><u>\$302,264</u></b>

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



**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Corrections Commission of Southeastern Ohio, Athens County, (the Commission) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Commission was established by the Board of County Commissioners of Athens, Hocking, Morgan, and Perry Counties. The Commission is directed by the Sheriff of each participating county, and the presiding Judge of the Court of Common Pleas of each participating county. The Commission was established to use the authority common of the members to develop, construct, operate and administer a multi-county correctional center to augment county jail programs and facilities. The Corrections Commission operates the Southeastern Ohio Regional Jail.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Fiscal Agent**

During the period January 1, 1998 through June 30, 1999, Hocking Technical College served as fiscal agent for the escrow accounts that correspond with the Commission's facility construction.

**D. Budgetary Process**

The Commission is not required to follow the budgetary requirements under Ohio Revised Code Chapter 5705. However, the Commission does perform annual budgetary procedures for the General Fund. Budgets were not developed for the Special Revenue Fund activity. Since Hocking Technical College accounted for the Commission's Capital Project Fund as an Agency Fund, no budgets were required or prepared for the Capital Projects Fund.

**1. Appropriations**

The Commission annually approves an appropriation measure and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control. Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus fund cash balances as of January 1.

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

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

**D. Budgetary Process (Continued)**

**3. Encumbrances**

Although not required to utilize encumbrances, the Commission does reserve (encumber) appropriations when individuals are made. Encumbrances outstanding at year-end are canceled, and reappropriated in the subsequent year.

A summary of 1999 and 1998 budgetary activity for the General Fund appears in Note 3.

**E. Fund Accounting**

The Commission uses fund accounting to segregate cash and investments that are restricted as to use. The Commission classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Fund**

This fund is used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Commission had the following Special Revenue Fund:

*Commissary Fund* - This fund was established in accordance with Substitute House Bill 480 to account for moneys received from sales to inmates, purchasing of merchandise, and payments for inmate medical expenses. Beginning in 1999, this fund also receipts moneys from "pay-to-stay" fees collected from the inmates.

**3. Capital Projects Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Commission had the following Capital Projects Fund:

*Construction Fund* - This fund received grant money for all capital costs incurred by the Commission and paid or reimbursed by the State of Ohio for the construction of the correctional facility.

**F. Property, Plant and Equipment**

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

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Commission maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)**

	<u>1999</u>	<u>1998</u>
Demand deposits	<u>\$442,096</u>	<u>\$302,264</u>

**Deposits:** Deposits are either (1) insured by the Federal Deposit Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Commission.

The deposits held by Hocking Technical College, through June 30, 1999, were subject to the College's collateralization policies.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and 1998, was as follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$2,232,362</u>	<u>\$2,095,148</u>	<u>(\$137,214)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$2,488,531</u>	<u>\$1,969,591</u>	<u>\$518,940</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$2,152,497</u>	<u>\$1,693,846</u>	<u>(\$458,651)</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$2,352,784</u>	<u>\$1,609,755</u>	<u>\$743,029</u>

**4. RETIREMENT SYSTEM**

The Commission's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. PERS provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**4. RETIREMENT SYSTEM (Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55% of participants' gross salaries. The Commission has paid all contributions required through December 31, 1999.

**5. RISK MANAGEMENT**

The Commission has obtained commercial insurance for the following risks:

- General liability and casualty
- Public Official's liability
- Vehicle
- Property

The Commission also provides health insurance coverage to full-time employees through a private carrier.



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## REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Corrections Commission of Southeastern Ohio  
Athens County  
16678 Wolfe Bennett Road  
Nelsonville, Ohio 45764

To the Commission Members:

We have audited the accompanying financial statements of the Corrections Commission of Southeastern Ohio, Athens County, Ohio, (the Commission) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated June 22, 2000, wherein we disclaimed an opinion on the financial statements of the Special Revenue Fund. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on determination of financial statement amounts. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 1999-60705-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Commission in a separate letter dated June 22, 2000.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Commission's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 1999-60705-001 and 1999-60705-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described above are material weaknesses. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Commission in a separate letter dated June 22, 2000.

Corrections Commission of Southeastern Ohio  
Athens County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of the management and the Corrections Commission, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a stylized flourish at the end.

**Jim Petro**  
Auditor of State

June 22, 2000

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-60705-001**

**Noncompliance Citation/Material Weakness**

Ohio Rev. Code Sections 307.93(G) and 753.22(B) state that the management of funds in the Commissary Fund shall be strictly controlled in accordance with procedures adopted by the Auditor of State. These procedures are as follows:

- The Director of the correctional facility should adopt rules and regulations for the operation of any Commissary Fund that is established, including such factors as items to be offered, days and hours of operation, method by which the inmates will place orders and/or make purchases, prices of commissary items, and times and dates family members and friends can make deposits into the inmate's account.

Policies and procedures were adopted by the Commission. However, they were not implemented or enforced.

- A Commissary Fund should be established as a Special Revenue Fund on the books of the Fiscal Officer. Money received from the inmate fund shall be posted to the official accounting records under the classifications "Sales", "Medical", or "Other." Monthly, a pay-in shall be made to the Fiscal Officer of the correctional facility to the credit of the Commissary Fund. A financial statement shall be generated monthly, showing total amount received, total amount expended for the month and balance in the fund.

The Commissary Fund was not established as a Special Revenue Fund, money received from the inmates was not posted to the official accounting records under the required classifications, pay-ins were not made to the Fiscal Officer to the credit of the Commissary Fund monthly and financial statements were not generated monthly.

- Inmates are to be provided with pre-numbered ordering forms. One copy should be retained and filed sequentially. A posting should be made on the individual account card reflecting the order number and amount. An accounting of the sequentially numbered unused forms shall be made monthly.

Ordering forms were not pre-numbered, filed sequentially, nor posted to individual account cards reflecting order number and amount. In addition, no accounting of unused forms was made.

- A cash book is to be maintained showing daily receipts of money collected on behalf of inmates, checks written to the commissary fund representing sales for merchandise or medical services, and upon release of the inmate, the checks written for the balance of the account drawn payable to the inmate. The cash book shall be balanced monthly with the depository account and be reviewed by a person other than the person who makes deposits and/or maintains the cash book. In addition, the cash book shall be reconciled with the individual inmate accounts and to the accounts receivable ledger on a monthly basis.

A cash book was not maintained during 1998. In 1999, the cashbook was not balanced monthly with the depository account, reviewed by a person other than the person who maintains the cash book, or reconciled with the individual inmate accounts or accounts receivable ledger on a monthly basis.

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**FINDING NUMBER 1999-60705-001 (Continued)**

**Noncompliance Citation/Material Weakness (Continued)**

Ohio Rev. Code Section 307.93(G) and 753.22(B) (Continued)

- Money received for the inmate's account is to be recorded on duplicate receipts, one copy of which should be retained in the facility's file and filed numerically. All money received is to be credited to the inmate's account and reconciled daily with duplicate receipts, postings to the inmate's ledger cards, and deposits. Each month the inmate shall receive a statement of their inmate account. The statement should indicate the balance in the account and any deposits or purchases made during the month.

Duplicate receipts were not filed numerically and money received was not always credited to the inmate's account. Inmates were only given statements of their account upon request, instead of monthly, as required.

- When a deduction of medical expenses is made directly from the inmate's account, a numbered billing should be retained and filed numerically in the facility's files. An accounts receivable ledger shall be maintained to account for the cost of requested medical expenses when there is insufficient money in the inmate's individual account at the time the cost is incurred.

Billings were not numbered or filed sequentially. In addition, an accounts receivable ledger was not maintained.

- All deposits and other relevant transactions made to the Commissary account should be recorded in the Commissary's cash book consistently.

Deposits made to the Commissary account were omitted from the cash book. Incomplete and inaccurate cash books cannot be reconciled to the bank, which could result in errors or irregularities occurring and remaining undetected for an extended period of time.

- Monthly inventory records for inmate medical supplies should be maintained. Such records should reflect the items and value on hand during the month, as well as items received and used. Routine physical inventory counts should be conducted.

A monthly inventory record for medical supplies was not maintained. Physical inventories were not being performed.

We recommend the Commission review Auditor of State Bulletin 97-011 to determine whether the existing policies and procedures adopted by the Commission are adequate. Further, the Commission should ensure the adherence to such policies and procedures that have been placed in operation.



**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 1999-60705-002**

**Material Weakness**

**Prior Certification of Available Funds**

Of the expenditure transactions examined for 1998, 72% were not properly encumbered prior to obligation. Of the expenditure transactions examined for 1999, 91% were not properly encumbered prior to obligation. Obligations incurred prior to the Fiscal Officer's certification could result in deficit spending and unauthorized transactions.

The Fiscal Officer should ensure that no orders or contracts involving the expenditure of money be made unless the certificate is attached that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

While the Commission is not subject to the budgetary requirements of Ohio Rev. Code Section 5705, they have made it a practice to utilize purchase orders for all purchases. We recommend that the Fiscal Officer certify that the amount required for each order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.





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**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO**

**ATHENS 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  
AUGUST 29, 2000**