

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY
Regular Audit
For the Years Ended June 30, 2012 and 2011**

Perry & Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

Members of the Governing Board
MonDay Community Correctional Institution
1951 South Gettysburg Avenue
Dayton, Ohio 45417

We have reviewed the *Independent Accountants' Report* of the MonDay Community Correctional Institution, Montgomery County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period July 1, 2010 through June 30, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Ohio Department of Rehabilitation and Corrections. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Ohio Department of Rehabilitation and Corrections permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The MonDay Community Correctional Institution is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 28, 2013

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**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT

January 23, 2013

MonDay Community Correctional Institution
Montgomery County
1951 South Gettysburg Avenue
Dayton, Ohio 45417-4160

To the Members of the Governing Board:

We have audited the accompanying financial statements of the **MonDay Community Correctional Institution**, Montgomery County, Ohio, (the Facility), as of and for the years ended June 30, 2012 and 2011. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Facility has prepared these financial statements using accounting practices the Ohio Department of Rehabilitation and Correction prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

While the Facility does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Ohio Department of Rehabilitation and Correction permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

MonDay Community Correctional Institution
Montgomery County
Independent Accountants' Report
Page 2

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended June 30, 2012 and 2011 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Facility as of June 30, 2012 and 2011 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the MonDay Community Correctional Institution as of June 30, 2012 and 2011, and the cash receipts and disbursements for the years then ended on the accounting basis described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2013, 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. While we did not opine on internal control over financial reporting and compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Respectfully Submitted,

A handwritten signature in black ink that reads "Perry & Associates CPAs A.C." The signature is written in a cursive, flowing style.

Perry and Associates
Certified Public Accountants, A.C.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2012**

	State Appropriations and Grants				Offender Funds			Totals	
	ODRC 501-501	Federal Grant Match	Federal	ABLE Federal	TITLE 1 Federal	Offender Personal Funds	Work Release		Other/ Misc.
Cash Receipts:									
Intergovernmental	\$ 5,296,390	\$ 99,381	\$ 32,931	\$ 32,095	\$ 25,380	\$ -	\$ -	\$ -	\$ 5,486,177
Receipts for offenders	-	-	-	-	-	213,124	-	-	213,124
Collections from offenders	-	-	-	-	-	-	44,121	-	44,121
Commissions	-	-	-	-	-	-	40,023	2,134	42,157
Reimbursement	-	-	-	-	-	-	1,933	-	1,933
Other	-	-	-	-	-	-	752	2	754
Total Cash Receipts	5,296,390	99,381	32,931	32,095	25,380	213,124	86,829	2,136	5,788,266
Cash Disbursements:									
Personnel	4,470,351	90,000	-	32,095	12,400	-	-	-	4,604,846
Operating cost	890,869	-	32,931	-	-	-	25,153	2,732	951,685
Program cost	97,402	-	-	-	-	-	58,054	-	155,456
Equipment	83,175	-	-	-	-	-	10,008	-	93,183
Capital project	-	-	-	-	-	-	-	-	-
Offender Disbursements:									
Offender legal obligations	-	-	-	-	-	43,659	-	-	43,659
Offender reimbursements	-	-	-	-	-	10,533	-	-	10,533
Offender payments to CBCF	-	-	-	-	-	12,510	-	-	12,510
Other Offender payments	-	-	-	-	-	105,361	-	-	105,361
Offender savings paid at exit	-	-	-	-	-	43,811	-	-	43,811
Total Cash Disbursements	5,541,797	90,000	32,931	32,095	12,400	215,874	93,215	2,732	6,021,044
Disbursements from prior fiscal year - 2011 - (including refund to ODRC) -	5,486	-	-	-	-	-	-	-	5,486
Total Receipts Over/(Under) Disbursements	(250,893)	9,381	-	-	12,980	(2,750)	(6,386)	(596)	(238,264)
Fund Cash Balances, July 1, 2011	466,719	(27,471)	-	-	(17,705)	9,102	204,394	3,927	638,966
Fund Cash Balances, June 30, 2012	\$ 215,826	\$ (18,090)	\$ -	\$ -	\$ (4,725)	\$ 6,352	\$ 198,008	\$ 3,331	\$ 400,702
Unpaid Obligations/Open Purchases Orders	<u>171,081</u>								

The notes to the financial statements are an integral part of the financial statements

MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2011

	State Appropriations and Grants					Offender Funds			Totals	
	ODRC 501-501	ODRC 501-501	Federal Grant Match	Federal	ABLE Federal	TITLE 1 Federal	Offender Personal Funds	Work Release		Other/ Misc.
Cash Receipts:										
Intergovernmental	\$ 5,380,606	\$ 96,337	\$ 99,751	\$ 29,743	\$ 31,490	\$ 32,277	\$ -	\$ -	\$ -	\$ 5,670,204
Receipts for offenders	-	-	-	-	-	-	192,007	-	-	192,007
Collections from offenders	-	-	-	-	-	-	-	31,849	-	31,849
Commissions	-	-	-	-	-	-	-	38,346	2,325	40,671
Reimbursement	-	-	-	-	-	-	-	1,351	-	1,351
Other	-	-	-	-	-	-	-	646	2	648
Total Cash Receipts	5,380,606	96,337	99,751	29,743	31,490	32,277	192,007	72,192	2,327	5,936,730
Cash Disbursements:										
Personnel	4,281,231	-	89,495	-	31,490	29,048	-	-	-	4,431,264
Operating cost	842,128	-	24,966	29,743	-	3,915	-	19,340	1,717	921,809
Program cost	121,045	-	-	-	-	-	-	27,158	-	148,203
Equipment	118,245	96,337	-	-	-	2,894	-	508	-	217,984
Capital project	-	-	-	-	-	-	-	-	-	-
Offender Disbursements:										
Offender legal obligations	-	-	-	-	-	-	40,177	-	-	40,177
Offender reimbursements	-	-	-	-	-	-	10,258	-	-	10,258
Offender payments to CBCF	-	-	-	-	-	-	10,795	-	-	10,795
Other Offender payments	-	-	-	-	-	-	92,210	-	-	92,210
Offender savings paid at exit	-	-	-	-	-	-	38,113	-	-	38,113
Total Cash Disbursements	5,362,649	96,337	114,461	29,743	31,490	35,857	191,553	47,006	1,717	5,910,813
Total Receipts Over/(Under) Disbursements	17,957	-	(14,710)	-	-	(3,580)	454	25,186	610	25,917
Fund Cash Balances, July 1, 2010	448,762	-	(12,761)	-	-	(14,125)	8,648	179,208	3,317	613,049
Fund Cash Balances, June 30, 2011	\$ 466,719	\$ -	\$ (27,471)	\$ -	\$ -	\$ (17,705)	\$ 9,102	\$ 204,394	\$ 3,927	\$ 638,966
Unpaid Obligations/Open Purchases Orders	\$ 413,176									

The notes to the financial statements are an integral part of the financial statements

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

MonDay Community Correctional Institution (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 a minimum-security operation housing approximately 220 offenders as of June 30, 2012. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the County the Facility serves 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 a 6 county catchment area for males, and serves all 88 counties in the State of Ohio for females.

For the years ended June 30, 2012 and 2011, the financial statement presents all funds related to the Facility.

B. Basis of Accounting

These financial statements follow the basis of accounting the Ohio Department of Rehabilitation and Correction prescribes or permits. 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.

These statements adequately disclose material matters the Ohio Department of Rehabilitation and Correction requires.

C. Deposits

The Montgomery 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, work release cash and benevolent cash in demand deposit accounts.

D. Fund Accounting

The Facility uses fund accounting to segregate amounts that are restricted as to use. The Facility has the following funds:

State Appropriations and Grants

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

Ohio Department of Rehabilitation and Correction (ODRC) C50101 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Facility to support the Chiller Capital Project.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Federal Grant Match

Ohio Office of Criminal Justice Services (OCJS) Funding: OCJS serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from OCJS under the Residential Substance Abuse Treatment (RSAT) Program. These monies are used to pay salaries and fringe benefits of Staff that work directly with MonDay residents that are in the RSAT Program. This grant requires a 25% match from MonDay.

Federal

Department of Education (DOE) Funding: MonDay receives Federal monies from DOE under the National School Lunch Program. DOE reimburses MonDay for food costs associated with providing meals to residents that are under the age of 21. It should be noted that these monies are not in the form of a grant.

Miami Valley Career Technology Center (MVCTC) Funding: Miami Valley Career Technology Center serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from MVCTC under the Adult Basic Literacy Education (ABLE) Program. These monies are used to pay salaries and fringe benefits of Teachers that work directly with MonDay residents that are enrolled in MonDay's Education Program.

Ohio Department of Rehabilitation and Correction (ODRC) Funding: ODRC serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from ODRC under the Title 1 Education Program. These monies are used to pay salaries and fringe benefits of Teachers that work directly with MonDay residents that are under the age of 21 and are enrolled in MonDay's Education Program.

Offender Funds

Offender Personal Funds: Are amounts the Facility receives and holds in a custodial capacity for each offender while confined. The Facility holds personal funds, including salaries that offenders may 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.

Work Release Fund: This fund receives other Offender Funds, such as telephone and vending commissions, receipts from the sale of phone cards to offenders and per diem rates charged to employed offenders. This fund pays for programs and services benefiting offenders, such as indigent offenders' personal care supplies, clothing and other miscellaneous supplies to meet residents' needs.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Other Funds

Benevolent Fund: This fund receives other funds, such as vending commissions and donations. This fund is for the benefit of MonDay Staff, and is used for purchases such as flowers for hospitalized Staff or deceased relatives of Staff, and for Staff recognition awards.

E. Budgetary Process

1. 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 formally 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.

2. Encumbrances

Disbursements from State appropriations and Grants are subject to Montgomery 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 2 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 4)

A summary of 2012 and 2011 budgetary activity appears in Note 2.

F. Property, Plant and Equipment

The Facility records acquisitions of property, plant and equipment as capital project disbursements when paid. The financial statements do not report these items as assets.

G. 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.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2012 and 2011 follows:

2012 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 5,296,390	\$ 5,296,078	\$ 312
2011 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 5,380,606	\$ 5,332,549	\$ 48,057

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

Grants and State Appropriations

The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations that the County holds as custodian for the Facility.

Deposits

Offender, Work Release and Other Misc. (Benevolent) Funds

Offender Funds and Benevolent Funds deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution, or (3) collateralized by the financial institution's public entity deposit pool.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

4. 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 years ending June 30, 2012, and 2011. 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 upon receiving an invoice from ODRC requesting the refund of unspent funds. This refund is usually requested upon completion of the fiscal year's audit.

Refund to ODRC		
	2012	2011
Cash, July 1	\$ 466,719	\$ 448,762
Cash Refunded to ODRC	(5,486)	-
Disbursements Against Prior Year Budget	(416,800)	(443,276)
Payable to ODRC, July 1	(44,433)	(5,486)
Sub-Total	-	-
501 Cash Receipts	5,296,390	5,380,606
Budgetary Basis Disbursements	(5,296,078)	(5,332,549)
Amount Subject to Refund, June 30	312	48,057
1/12 of 501 Award or June 30 Cash Balance	215,826	466,719
Refundable to ODRC	\$ -	\$ -

Calculation of Payable to ODRC		
	2012	2011
Payable, July 1	\$ 49,919	\$ 5,486
Cash Refunded	(5,486)	-
Refundable to ODRC	-	-
Payable, June 30	\$ 44,433	\$ 5,486

5. 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 plan benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OPERS members contributed 10% of their gross salaries and the Facility contributed an amount equaling to 14% of participants' gross salaries. The Facility has paid all contributions required through June 30, 2012.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

6. RISK MANAGEMENT

Commercial Insurance

The Facility is included in Montgomery County's commercial insurance policies, and is charged once a year by the County for its allocation of annual premiums. The Facility has commercial insurance coverage for the following risks:

- Comprehensive property and general liability.
- Automobile liability.
- Public Employers liability.

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

January 23, 2013

MonDay Community Correctional Institution
Montgomery County
1951 South Gettysburg Avenue
Dayton, Ohio 45417-4160

To the Members of the Governing Board:

We have audited the financial statements of the **MonDay Community Correctional Institution**, Montgomery County, Ohio (the Facility), as of and for the years ended June 30, 2012 and 2011, and have issued our report thereon dated January 23, 2013, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitation and Correction prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Facility's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Facility's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Facility's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the Facility's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

MonDay Community Correctional Institution
Montgomery County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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, providing an opinion 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*.

We intend this report solely for the information and use of the management, the Facility Governing Board, and the Ohio Department of Rehabilitation and Correction. It is not intended for anyone other than these specified parties.

Respectfully Submitted,

A handwritten signature in black ink that reads "Perry & Associates CPAs A.C." in a cursive script.

Perry and Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

MONDAY COMMUNITY CORRECTIONAL INSTITUTION

MONTGOMERY 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
APRIL 9, 2013**