



**FAIRFIELD, HOCKING, LICKING, AND PERRY
MULTI-COUNTY JUVENILE DETENTION CENTER
FAIRFIELD COUNTY**

AGREED-UPON PROCEURES

FOR THE YEARS ENDED DECEMBER 31, 2014-2013



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Fairfield, Hocking, Licking and Perry
Multi-County Juvenile Detention Center
Fairfield County
923 Liberty Center Drive
Lancaster, Ohio 43130

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention Center (the Center) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2014 and 2013, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. Fairfield County is custodian for the Center's deposits, and therefore the County's deposit and investment pool holds the Center's assets. We compared the Center's fund balances reported on its December 31, 2014 Account Summary to the balances reported Fairfield County's accounting records. The amounts agreed.
2. We agreed the January 1, 2013 beginning fund balances recorded in the Account Summary Trial Balance to the December 31, 2012 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Account Summary Trial Balance Report to the December 31, 2013 balances in Fairfield County's accounting records. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Member Counties to the Center during 2014 and 2013 with the Counties.
2. We determined whether these receipts were allocated to the proper funds. We noted no exceptions. We identified receipts of \$32,850 recorded as Member Contributions in fiscal year 2013 in the General fund which should have been recorded as Rentals in the General fund. In fiscal year 2014, we found two receipts totaling \$31,500 recorded as Member Contributions in the General Fund which should have been recorded as Rentals in the General Fund. Management stated they would post the revenues as Rentals for the subsequent fiscal years.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

3. We confirmed the amounts paid from Lancaster City Schools (Title 1) to the Center during 2014 and 2013 with the Counties.
 - a. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2014 and 10 over-the-counter cash receipts from the year ended 2013 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amounts agreed to the amounts recorded in the detailed revenue report. The amounts agreed.
- b. Amounts charged complied with rates in force during the period. We found no exceptions
- c. Receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Debt

1. We inquired of management, and scanned the detailed revenue report and detailed expenditure ledger for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances or any debt payment activity during 2014 or 2013.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Detailed Expense Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detailed Expense Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files or minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.

Payroll Cash Disbursements (Continued)

2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2014 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2014. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	1/31/2015	12/28/2014	\$ 46,567	\$ 46,567
State income taxes	1/15/2015	12/28/2014	\$ 8,067	\$ 8,067
City of Lancaster	1/15/2015	12/28/2014	\$ 7,581	\$ 7,581
School District	1/15/2015	12/28/2014	\$ 3,504	\$ 3,504
OPERS	1/30/2015	1/28/2015	\$ 42,257	\$ 42,257

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Detailed Expenditure Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Center's payout policy.

The amount paid was consistent with the information recorded in a. through c. above. We found no exceptions.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detailed Expense Ledger for the year ended December 31, 2014 and ten from the year ended 2013 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Detailed Expense Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Budget Revenue Report for all funds. The amounts agreed.

Compliance – Budgetary (Continued)

2. We scanned the appropriation measures adopted for 2014 and 2013 to determine whether, for all funds, the Trustees appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Budget Expense Report for 2014 and 2013 for all funds. The amounts on the appropriation resolution agreed to the amounts recorded in the Budgetary Expenditure Report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for all funds for the years ended December 31, 2014 and 2013. We noted no funds for which appropriations exceeded certified resources.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2014 and 2013 for all funds, as recorded in the Budget Expenditure Report. We noted no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code Section 5705.09 requires establishing separate funds to segregate externally-restricted resources. We scanned the Detailed Revenue Report for evidence of new restricted receipts requiring a new fund during December 31, 2014 and 2013. We inquired of management regarding whether the Center received new restricted receipts. We noted no evidence of new restricted receipts for which Ohio Revised Code Section 5705.09 would require the Center to establish a new fund.
7. We scanned the 2014 and 2013 Budget Revenue Report and Budget Expenditure Reports for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
8. We inquired of management and scanned the Budget Expenditure Reports to determine whether the Center elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the Center did not establish any reserve accounts.
9. We scanned the Cash Summary by Fund Report for the years ended December 31, 2014 and 2013 for negative cash fund balance. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted the Center did not have any negative fund balances.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Center's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the Center, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

July 14, 2015

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MULTI-COUNTY JUVENILE DETENTION CENTER

FAIRFIELD 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 4, 2015**