



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Tri-County Regional Jail
Champaign County
4099 State Route 559
Mechanicsburg, Ohio 43044

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Tri-County Regional Jail (the Jail) 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. We tested the mathematical accuracy of the December 31, 2014 and December 31, 2013 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2013 beginning fund balances recorded in the General Ledger Report to the December 31, 2012 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the General Ledger Report to the December 31, 2013 balances in the General Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2014 and 2013 fund cash balances reported in the General Ledger Report. The amounts agreed.
4. We confirmed the December 31, 2014 bank account balance with the Jail's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2014 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2014 bank reconciliation:
 - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the General Ledger Report, to determine the debits were dated prior to December 31. We noted no exceptions.

Cash (Continued)

6. We selected the one reconciling credit (such as deposits in transit) haphazardly from the December 31, 2014 bank reconciliation:
 - a. We traced the credit to the subsequent January bank statement. We found no exceptions.
 - b. We agreed the credit amounts to the General Ledger Report. Each credit was recorded as a December receipt for the same amount recorded in the reconciliation.
7. Champaign County is custodian for the Jail's deposits, not listed in steps 1 thru 6 above, and therefore the County's deposit and investment pool holds the Jail's assets. We compared the Jail's fund balances reported on its December 31, 2014 Quickbooks Reconciliation Summary Reports to the balances reported in the Champaign County's accounting records. The amounts agreed.
8. We agreed the January 1, 2013 beginning fund balances recorded in the Quick Books Reconciliation Summary Reports to the December 31, 2012 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Quick Books Reconciliation Summary Reports to the December 31, 2013 balances in the Quick Books Reconciliation Summary. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from Champaign County to the Jail during 2014 and 2013 with the Champaign County Auditor's Office. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from Madison County to the Jail during 2014 and 2013 with the Madison County Auditor's Office. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
3. We confirmed the amounts paid from Union County to the Jail during 2014 and 2013 with the Union County Auditor's Office. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Commissary and Inmate Trust Funds

1. We inquired of management and scanned the Quickbooks Detailed Profit and Loss Statements to determine if Commissary was established by the Jail and that it was maintain within a separate fund. We found that a separate Commissary fund was maintained.
2. We scanned the accounting ledgers for the Commissary fund to determine if individual inmate accounts were established. We noted separate inmate accounts were maintained.

Commissary and Inmate Trust Funds (continued)

3. We haphazardly selected 10 Commissary and Inmate Trust Fund over-the-counter cash receipts from the year ended December 31, 2014 and 10 Commissary and Inmate Trust Fund over-the-counter cash receipts from the year ended 2013 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Resident Account Summary Report and General Ledger. The amounts agreed.
 - b. Receipt was posted to the proper fund, was recorded in the proper year, and was posted to the proper inmate account. We found no exceptions.
4. We haphazardly selected 10 Commissary and Inmate Trust Fund disbursements from the year ended December 31, 2014 and 10 Commissary and Inmate Trust Fund disbursements from the year ended 2013 recorded in the Resident Account Summary Report and General Ledger and determined whether the:
 - a. Disbursement amount agreed to the amount recorded on the order form completed by the inmate. The amounts agreed.
 - b. Disbursement was posted to the proper fund, was recorded in the proper year, and was posted to the proper inmate account. We found no exceptions.
5. We scanned the October 2014 and October 2013 monthly statements that were prepared indicating the individual inmate commissary balance and any deposits or purchases that were made during that month. We noted these monthly statements were prepared.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2012.
2. We inquired of management, and scanned the Quickbooks Detailed Profit and Loss Statements and the Champaign County Vendor Expense Account Reports for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances, nor 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 Champaign County Payroll Transmittal Reports and:
 - a. We compared the hours and pay rate, or salary recorded in the Champaign County Payroll Transmittal Reports to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions
 - b. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the Employee Personnel Files. We also determined whether the payment was posted to the proper year. We found no exceptions.
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:

Payroll Cash Disbursements (continued)

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2015	December 26, 2014	\$9,022	\$9,022
State income taxes	January 15, 2015	December 26, 2014	\$1,600	\$1,600
City Income Tax	January 15, 2015	December 23, 2014	\$932	\$932
School District Income Tax	January 15, 2015	December 23, 2014	\$374	\$374
OPERS retirement	January 30, 2015	January 30, 2015	\$17,827	\$17,827

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 Champaign County Payroll Transmittal Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Jail's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Champaign County Expense Account Report 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 Champaign County Expense Account Report 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Jail'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 Jail, 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

April 6, 2015

This page intentionally left blank.



Dave Yost • Auditor of State

TRI-COUNTY REGIONAL JAIL

CHAMPAIGN 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
MAY 7, 2015**