

***CROSSWAEH COMMUNITY BASED
CORRECTIONAL FACILITY***

SENECA COUNTY, OHIO

AGREED UPON PROCEDURES

For the Fiscal Years Ended June 30, 2016 and 2015





Dave Yost • Auditor of State

Board of Trustees
Crosswaeh Community Based Correctional Facility
3055 South State Route 100
Tiffin, Ohio 44883

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Crosswaeh Community Based Correctional Facility, Seneca County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2014 through June 30, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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. Crosswaeh Community Based Correctional Facility is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

December 29, 2016

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**CROSSWAEH COMMUNITY BASED CORRECTIONAL FACILITY
SENECA COUNTY**

For the Fiscal Years Ended June 30, 2016 and 2015

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Crosswaeh Community Based Correctional Facility
Seneca County
3055 South State Route 100
Tiffin, Ohio 44883

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Crosswaeh Community Based Correctional Facility (CBCF) and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2016 and 2015, 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 June 30, 2016 and June 30, 2015 bank reconciliations for both the CBCF Client Accounts and CBCF Operating Accounts. We found no exceptions.
2. We agreed the July 1, 2015 beginning fund balances recorded in the Statement of Cash Receipts, Disbursements, & Changes in Fund Balances to the June 30, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2015 beginning fund balances recorded in the Statement of Cash Receipts, Disbursements, & Changes in Fund Balances to the June 30, 2015 balances in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2016 and 2015 fund cash balances reported in the Statement of Cash Receipts, Disbursements, & Changes in Fund Balances. The amounts agreed.
4. We confirmed the June 30, 2016 bank account balances with the CBCF's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2016 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the June 30, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to June 30. We noted no exceptions.

Intergovernmental Receipts

1. We selected all receipts from the Ohio Department of Rehabilitation and Correction confirmation from 2016 and all receipts from 2015.
 - a. We compared the amounts from the above reports to the amounts recorded in the General Ledger for 2016 and 2015. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of June 30, 2014.
2. We inquired of management, and scanned the General Ledger for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. We noted no new debt issuances, nor any debt payment activity during 2016 or 2015.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Payroll Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files and minute records. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files and minute records was consistent with the information used to compute gross and net pay related to this check
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department and fund to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State & Local income tax withholding authorization and withholding
 - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended June 30, 2016 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 2016. We noted the following:

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)	July 31, 2016	June 23, 2016	\$7,242.29	\$7,242.29
State income taxes	July 31, 2016	June 23, 2016	\$796.25	\$796.25
Local School District Income Taxes	July 31, 2016	June 23, 2016	\$82.61	\$82.61

4. We haphazardly selected and recomputed two termination payments (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Employee Termination Payout Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The CBCF's payout policy.

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

Non-Payroll Cash Disbursements

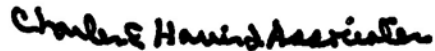
1. We haphazardly selected ten disbursements from the General Ledger for the year ended June 30, 2016 and ten from the year ended June 30, 2015 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the General 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.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year, unless an extension is granted by the Auditor of State. We reviewed AFDRS to verify the CBCF filed their financial information within the allotted timeframe approved by the Auditor of State for the years ended June 30, 2016 and 2015. We noted that the CBCF requested and received an extension until October 28, 2016 and filed their financial statements by this new date.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the CBCF'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 the Auditor of State, and others within the CBCF, and is not intended to be, and should not be used by anyone other than these specified parties.



Charles E. Harris & Associates, Inc.
December 27, 2016

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Dave Yost • Auditor of State

CROSSWAEH COMMUNITY BASED CORRECTIONAL FACILITY

SUMMIT 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
JANUARY 10, 2017**