



Dave Yost • Auditor of State

**NORTHWEST OHIO JUVENILE DETENTION,
TRAINING AND REHABILITATION DISTRICT
WILLIAMS COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Northwest Ohio Juvenile Detention, Training and Rehabilitation District
Williams County
3389 County Road 2425
Stryker, Ohio 43557-9418

To the Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements, and related notes of Northwest Ohio Juvenile Detention, Training and Rehabilitation District, Williams County, Ohio (the District) as of and for the years ended December 31, 2017 and 2016.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38

and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2017 and 2016, and the respective changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements, and related notes of Northwest Ohio Juvenile Detention, Training and Rehabilitation District, Williams County as of December 31, 2017 and 2016, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2018, on our consideration of the District'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

September 11, 2018

**NORTHWEST OHIO JUVENILE DETENTION,
TRAINING AND REHABILITATION DISTRICT
WILLIAMS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Tuition	\$244,948
Contract - Services	1,225,507
Grants	60,008
Other Receipts	167,314
	1,697,777
<i>Total Operating Cash Receipts</i>	
Operating Cash Disbursements:	
Employee Salaries and Medicare	826,660
Supplies and Materials	39,135
Equipment	41,578
Contracts - Repair	19,801
Contracts - Services	140,520
Contracts - Projects	40,907
Furnishings and Equipment	
Medical Fees	190,653
Advertising and Printing	877
Travel Expenses	4,978
Public Employee's Retirement	111,356
Workers' Compensation	6,952
Other Expenses	107,121
	1,530,538
<i>Total Operating Cash Disbursements</i>	
<i>Operating Income</i>	167,239
Non-Operating Receipts (Disbursements):	
Transfers In	127,722
Transfers Out	(127,722)
	-
<i>Total Non-Operating Receipts (Disbursements)</i>	
<i>Net Change in Fund Cash Balances</i>	167,239
<i>Fund Cash Balances, January 1</i>	658,491
<i>Fund Cash Balances, December 31</i>	\$825,730

See accompanying notes to the basic financial statements

Northwest Ohio Juvenile Detention, Training and Rehabilitation District

Williams County

Notes to the Financial Statements

For the Year Ended December 31, 2017

Note 1 – Reporting Entity

The Northwest Ohio Juvenile Detention, Training and Rehabilitation District, Williams County, Ohio (the District) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A thirteen member Board appointed by the Joint Board of County Commissioners from Defiance, Henry, Fulton and Williams Counties directs the District. The District provides detention, housing, training and rehabilitation services to juvenile offenders.

Public Entity Risk Pool

The District participates in the County Risk Sharing Authority (CORSA), public entity risk pool. Note 9 to the financial statements provides additional information for this entity.

The District's management believes this financial statement present all activities for which the District is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (cash basis) for the proprietary fund type.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The District had the following significant Enterprise Fund:

Operations Fund The fund accounts for charges for services to provide for operation of the detention center.

Basis of Accounting

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Northwest Ohio Juvenile Detention, Training and Rehabilitation District

Williams County

Notes to the Financial Statements

For the Year Ended December 31, 2017

(Continued)

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2017 budgetary activity appears in Note 3.

Deposits and Investments

As authorized by Ohio Rev. Code § 2151, the District's cash is held and invested by the Fulton County Treasurer who acts as the custodian for the District's monies. The Fulton County Auditor acts as the District's fiscal agent. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying value.

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2017:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
Enterprise	\$1,812,975	\$1,825,499	\$12,524

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
Enterprise	\$2,125,928	\$1,683,736	\$442,192

Northwest Ohio Juvenile Detention, Training and Rehabilitation District

Williams County

Notes to the Financial Statements

For the Year Ended December 31, 2017

(Continued)

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Fulton County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets valued at the Treasurer's reported carrying amount.

Note 5 – Risk Management

Risk Pool Membership

The District is a member of the County Risk Sharing Authority (CORSA). CORSA assumes the risk of loss up to the limits of the District's policy. CORSA covers the following risks:

- Comprehensive general liability;
- Automobile liability;
- Property; and
- Errors and omissions liability.

CORSA reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2017:

	<u>2017</u>
Cash and investments	\$117,772,432
Actuarial liabilities	\$20,130,002

Commercial Insurance

The District provides health insurance and dental coverage to full-time employees through a private carrier.

Note 6 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most District employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross wages and the District contributed an amount equaling 14 percent, of participants' gross wages. The District has paid all contributions required through December 31, 2017.

State Teachers Retirement System

The District's certified Teachers belong to the State Teachers Retirement System (STRS). STRS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. STRS participants contributed 14 percent of their gross wages and the District contributed an amount equal to 14 percent of teachers' gross wages. The District has paid all contributions required through December 31, 2017.

Northwest Ohio Juvenile Detention, Training and Rehabilitation District

Williams County

Notes to the Financial Statements

For the Year Ended December 31, 2017

(Continued)

Note 7 – Postemployment Benefits

Both OPERS and STRS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. STRS contributes 0 percent to fund these benefits.

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 9 – Public Entity Risk Pool

The County Risk Sharing Authority, Inc. (CORSA) is an Ohio nonprofit corporation established by forty-six counties for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board.

No county may have more than one representative on the board at any time.

Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. Financial statements may be obtained by contacting the County Commissioners' Association of Ohio in Columbus, Ohio.

Note 10 – Interfund Transfers

During 2017, the Improvement Fund received \$127,722 in transfers from the Operations Fund for capital improvement projects.

Note 11 – Other Receipts

Other Receipts primarily consisted of detainee phone card sales, federal school lunch, Title I, and juvenile justice program receipts.

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**NORTHWEST OHIO JUVENILE DETENTION,
TRAINING AND REHABILITATION DISTRICT
WILLIAMS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Tuition	\$270,256
Contract - Services	1,201,535
Other Receipts	156,548
	1,628,339
 Operating Cash Disbursements:	
Employee Salaries and Medicare	814,526
Supplies and Materials	61,474
Equipment	19,812
Contracts - Repair	17,733
Contracts - Services	153,613
Contracts - Projects	17,093
Furnishings and Equipment	29,898
Medical Fees	201,113
Advertising and Printing	328
Travel Expenses	10,463
Public Employee's Retirement	111,110
Workers' Compensation	30,631
Other Expenses	213,063
	1,680,857
 <i>Net Change in Fund Cash Balances</i>	 (52,518)
 <i>Fund Cash Balances, January 1</i>	 711,009
 <i>Fund Cash Balances, December 31</i>	 \$658,491

See accompanying notes to the basic financial statements

Northwest Ohio Juvenile Detention, Training and Rehabilitation District

Williams County

Notes to the Financial Statements

For the Year Ended December 31, 2016

(Continued)

Note 1 – Reporting Entity

The Northwest Ohio Juvenile Detention, Training and Rehabilitation District, Williams County, Ohio (the District) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A thirteen member Board appointed by the Joint Board of County Commissioners from Defiance, Henry, Fulton and Williams Counties directs the District. The District provides detention, housing, training and rehabilitation services to juvenile offenders.

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Operations Fund The fund accounts for charges for services to provide for operation of the detention center.

Basis of Accounting

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Northwest Ohio Juvenile Detention, Training and Rehabilitation District

Williams County

Notes to the Financial Statements

For the Year Ended December 31, 2016

(Continued)

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2016 budgetary activity appears in Note 3.

Deposits and Investments

As authorized by Ohio Rev. Code § 2151, the District's cash is held and invested by the Fulton County Treasurer who acts as the custodian for the District's monies. The Fulton County Auditor acts as the District's fiscal agent. The District's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying value.

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2016:

2016 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
Enterprise	\$1,666,658	\$1,628,339	(\$38,319)

2016 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
Enterprise	\$1,902,848	\$1,761,778	\$141,070

Northwest Ohio Juvenile Detention, Training and Rehabilitation District

Williams County

Notes to the Financial Statements

For the Year Ended December 31, 2016

(Continued)

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Fulton County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets valued at the Treasurer's reported carrying amount.

Note 5 – Risk Management

Risk Pool Membership

The District is a member of the County Risk Sharing Authority (CORSA). CORSA assumes the risk of loss up to the limits of the District's policy. CORSA covers the following risks:

- Comprehensive general liability;
- Automobile liability;
- Property; and
- Errors and omissions liability.

CORSA reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2016:

	<u>2016</u>
Cash and investments	\$114,030,690
Actuarial liabilities	\$21,751,002

Commercial Insurance

The District provides health insurance and dental coverage to full-time employees through a private carrier.

Note 6 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Most District employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross wages and the District contributed an amount equaling 14 percent, of participants' gross wages. The District has paid all contributions required through December 31, 2016.

State Teachers Retirement System

The District's certified Teachers belong to the State Teachers Retirement System (STRS). STRS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. STRS participants contributed 13 percent of their gross wages thru June 30, 2016 and 14 percent after June 30, 2016. The District contributed to STRS an amount equal to 14 percent of teachers' gross wages. The District has paid all contributions required through December 31, 2016.

Northwest Ohio Juvenile Detention, Training and Rehabilitation District

Williams County

Notes to the Financial Statements

For the Year Ended December 31, 2016

(Continued)

Note 7 – Postemployment Benefits

Both OPERS and STRS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2016. STRS contributes 0 percent to fund these benefits.

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 9 – Public Entity Risk Pool

The County Risk Sharing Authority, Inc. (CORSA) is an Ohio nonprofit corporation established by forty-six counties for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board.

No county may have more than one representative on the board at any time.

Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. Financial statements may be obtained by contacting the County Commissioners' Association of Ohio in Columbus, Ohio.

Note 10 – Other Receipts

Other Receipts primarily consisted of detainee phone card sales, federal school lunch, Title I, and juvenile justice program receipts.

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Dave Yost • Auditor of State

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

Northwest Ohio Juvenile Detention, Training and Rehabilitation District
Williams County
3389 County Road 2425
Stryker, Ohio 43557-9418

To the Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements of the Northwest Ohio Juvenile Detention, Training and Rehabilitation District, Williams County, Ohio (the District) as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements and have issued our report thereon dated September 11, 2018 wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the District'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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

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

Dave Yost
Auditor of State

Columbus, Ohio

September 11, 2018



Dave Yost • Auditor of State

NORTHWEST OHIO JUVENILE DETENTION, TRAINING AND REHABILITATION DISTRICT

WILLIAMS 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
SEPTEMBER 27, 2018**