

WEST CENTRAL COMMUNITY CORRECTIONAL FACILITY

UNION COUNTY

Agreed Upon Procedures

For the Years Ended June 30, 2018 and 2017





Dave Yost • Auditor of State

Governing Board
West Central Community Correctional Facility
18200 State Route 4 North
Marysville, Ohio 43040

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the West Central Community Correctional Facility, Union County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2016 through June 30, 2018. 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. The West Central Community Correctional Facility is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

December 14, 2018

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**WEST CENTRAL COMMUNITY CORRECITONAL FACILITY
UNION COUNTY**

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

West Central Community Correctional Facility
Union County
18200 State Route 4 North
Marysville, Ohio 43040

We have performed the procedures enumerated below, which were agreed to by the Facility Governing Board and the management of West Central Community Correctional Facility (the Facility) and the Auditor of State, on the receipts, disbursements and balances recorded in the Facility's cash basis accounting records for the years ended June 30, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Facility. The Facility is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Facility. 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 (State Appropriations and Grant Funds)

1. Clark County and Union County is custodians for the Facility's deposits, and therefore the County's deposit and investment pool holds the Facility's assets. We compared the Facility's fund balances reported on its June 30, 2018 General Ledger Report to the balances reported in Clark County and Union County's accounting records. The amounts agreed.
2. We agreed the July 1, 2016 beginning fund balances recorded in the General Ledger Report to the June 30, 2016 balances in the prior year audited statements. We found one exception. The Probation account was overstated in the prior year audited statements by \$313. We also agreed the July 1, 2017 beginning fund balances recorded in the General Ledger Report to the June 30, 2017 balances in the General Ledger Report. We found no exceptions

Cash (Offender Funds)

1. We recalculated the June 30, 2018 and June 30, 2017 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2016 beginning fund balances recorded in the General Ledger Report to the June 30, 2016 balances as documented in the prior year Audited statements. We found no exceptions. We also agreed the July 1, 2017 beginning fund balances recorded in the General Ledger Report to the June 30, 2017 balances in the General Ledger Report. We found no exceptions.

3. We agreed the totals per the bank reconciliations to the total of the June 30, 2018 and 2017 fund cash balances reported in the General Ledger Report. The amounts agreed.
4. We confirmed the June 30, 2018 bank account balance with the Facility's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2018 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the June 30, 2018 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. There were no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We haphazardly selected four (all) receipts from the State Distribution Transaction Lists (DTL) from 2018 and five from 2017.
 - a. We compared the amount from the above report to the amount recorded in the General Ledger Report. The amounts agreed.
 - b. We inspected the General Ledger Report to confirm whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the General Ledger Report to confirm 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, 2016.
2. We inquired of management, and inspected the Expense and Revenue Report for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. We observed no new debt issuances, nor any debt payment activity during 2018 or 2017.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the Transaction Detail by Account Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions
 - b. We inspected the fund and account code to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended June 30, 2018 to confirm 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 2018. We observed 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, 2018	June 22, 2018	\$ 8,111	\$ 8,111
State income taxes	July 15, 2018	June 22, 2018	\$ 1,757	\$ 1,757
School District	July 15, 2018	June 22, 2018	\$ 260	\$ 260
Local income tax	July 15, 2018	June 22, 2018	\$ 1,479	\$ 1,479
OPERS retirement	June 30, 2018	June 22, 2018	\$ 20,375	\$ 20,375

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 Transaction Detail by Account Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Facility'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 Check Register Ledger for the year ended June 30, 2018 and ten from the year ended June 30, 2017 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 Check Register 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

Ohio Rev. Code Section 117.38 requires facilities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for June 30, 2018 and 2017 fiscal year ends included in 2016-2017 or 2017-2018 agreed up on procedure engagements, subsequent to the Facility's deadline where the initial filing was filed on time but incomplete. We confirmed the Facility filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy for the years ended June 30, 2018 and 2017 in the Hinkle system. Financial information for both years were filed on October 31, 2018 which was not within the allotted timeframe.

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

This report is to provide assistance in the evaluation of the Facility's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
November 15, 2018



Dave Yost • Auditor of State

**WEST CENTRAL COMMUNITY CORRECTIONAL FACILITY
UNION 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
DECEMBER 27, 2018**