



Certified Public Accountants, A.C.

**MAHONING COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
MAHONING COUNTY  
AGREED-UPON PROCEDURES  
FOR THE YEARS ENDED JUNE 30, 2020-2019**

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OHIO AUDITOR OF STATE  
KEITH FABER



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(800) 282-0370

Facility Governing Board  
Mahoning County Community Based Correctional Facility  
1507 Market Street  
Youngstown, Ohio 44507

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Mahoning County Community Based Correctional Facility, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period July 1, 2018 through June 30, 2020. 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 Mahoning County Community Based Correctional Facility is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

January 13, 2021

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**MAHONING COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
MAHONING COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

December 23, 2020

Mahoning County Community Based Correctional Facility  
Mahoning County  
Community Corrections Association, Inc.  
1507 Market Street  
Youngstown, Ohio 44507

We have performed the procedures enumerated below, which were agreed to by the Facility Governing Board and the management of **Mahoning County Community Based Correctional Facility**, Mahoning County, Ohio (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, 2020 and 2019 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, 2020 and 2019 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

1. Community Corrections Association, Inc. (CCA, Inc.) is custodian for the Facility's deposits, and therefore CCA, Inc.'s deposit and investment pool holds the Facility's assets. We compared the Facility's fund balance reported on its June 30, 2020 Combined Statement of Receipts, Disbursements, and Changes in Fund Balance report to the balances reported in CCA, Inc.'s accounting records. The amounts agreed.
2. We agreed the July 1, 2018 beginning fund balance recorded in the Combined Statement of Receipts, Disbursements and Changes in Fund Balance report to the June 30, 2018 balance in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2019 beginning fund balance recorded in the Combined Statement of Receipts, Disbursements and Changes in Fund Balance report to the June 30, 2019 balance in the Combined Statement of Receipts, Disbursements and Changes in Fund Balance report. We found no exceptions.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations  
Members: American Institute of Certified Public Accountants

• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

### **Intergovernmental Cash Receipts**

1. We selected all receipts from the State Distribution Transaction Lists (DTL) from fiscal year 2020 and all from fiscal year 2019.
  - a. We compared the amount from the above report to the amount recorded in the Journal Transactions for Account report. The amounts agreed.
  - b. We inspected the Journal Transactions for Account report to confirm whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the Journal Transactions by Account report to determine the receipts were recorded in the proper year. We found no exceptions.

### **Commissary and Inmate Trust Funds**

1. We inquired of management and inspected the Combined Statement of Cash Receipts, Cash Disbursements, and Changed in Fund Cash Balances to determine if the Commissary was established by the Facility and if it was maintained within a separate fund. We found that a separate Commissary fund was maintained.
2. We inspected the accounting ledgers for the Commissary fund for evidence that individual inmate accounts were established. Separate inmate accounts were maintained.
3. We selected 10 Commissary and Inmate Trust Fund over-the-counter cash receipts from the fiscal year ended June 30, 2020 and 10 Commissary and Inmate Trust Fund over-the-counter cash receipts from the fiscal year ended June 30, 2019 recorded in the duplicate cash receipts book and determined whether the:
  - a. Receipt amount agreed to the amount recorded in the Transaction Journal. 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 selected 10 Commissary and Inmate Trust Fund disbursements from the fiscal year ended June 30, 2020 and 10 Commissary and Inmate Trust Fund disbursements from the fiscal year ended June 30, 2019 recorded in the Activity Report 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 inspected the October 2019 and October 2018 monthly statements that were prepared indicating the individual inmate commissary balance and any deposits or purchases that were made during that month. These monthly statements were prepared.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2018.
2. We inquired of management, and inspected the General Ledger for evidence of debt issued during fiscal year end 2020 or 2019 or debt payment activity during fiscal years 2020 or 2019. We observed no new debt issuances, nor any debt payment activity during fiscal years 2020 or 2019.



**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the Payroll Journal and Payroll Register reports and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal and Payroll Register reports to supporting documentation (timecard, statutorily-approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account codes 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, 2020 to confirm remittances were timely charged by the fiscal agent, CCA, Inc., and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2020. 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, 2020	June 30, 2020	\$ 10,384.52	\$ 10,384.52
State income taxes	July 15, 2020	June 30, 2020	\$ 977.33	\$ 977.33
Local income tax – City of Youngstown	July 15, 2020	June 30, 2020	\$ 1,287.90	\$ 1,287.90

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the General Ledger for the year ended June 30, 2020 and 10 from the year ended June 30, 2019 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.

**Sunshine Law Compliance**

1. We inquired with Facility management and determined that the Facility did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with Facility management and determined that the Facility did not have any completed public records requests during the engagement period.
3. We inquired with Facility management and determined that the Facility did not have any denied public records requests during the engagement period.

**Sunshine Law Compliance (Continued)**

4. We inquired with Facility management and determined that the Facility did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Facility had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
6. We inquired with Facility management and determined that the Facility did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Facility management and determined that the Facility did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
8. We inquired with Facility management and determined that the Facility did not have a public records policy during the engagement period therefore it could not be displayed in all branches of the Facility as required by Ohio Rev. Code § 149.43(E)(2).
9. We inquired with Facility management and determined that the Facility did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with Facility management and determined that the Facility did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
11. We inspected the public notices for the public meetings held during the engagement period and determined the Facility notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found the Facility does not notify the general public.
12. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
13. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

## Other Compliance

1. 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. Auditor of State establishes policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Facility filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended June 30, 2020 and 2019 in the Hinkle System. There were no exceptions.
  
2. For all credit card accounts we obtained:
  - copies of existing internal control policies,
  - a list(s) of authorized users, and
  - a list of all credit card account transactions.
  - a. We inspected the established policy obtained above and determined it is:
    - i. in compliance with the HB 312 statutory requirements, and
    - ii. implemented by the entity.We found no exceptions.
  - b. We selected 1 credit card transactions from each credit card account for testing. For selected transactions we inspected documentation to determine that:
    - i. Use was by an authorized user within the guidelines established in the policy, and
    - ii. Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
  - c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
    - i. No unpaid beginning balance was carried forward to the current billing cycle,
    - ii. Ending statement balance was paid in full, and
    - iii. Statement contained no interest or late fees.We found no exceptions.

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, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

# OHIO AUDITOR OF STATE KEITH FABER



**MAHONING COUNTY COMMUNITY BASED CORRECTIONAL FACILITY**

**MAHONING COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 1/26/2021**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)