



Certified Public Accountants, A.C.

**NORTHWEST COMMUNITY CORRECTIONS CENTER  
WOOD COUNTY  
AGREED-UPON PROCEDURES  
FOR THE FISCAL YEARS ENDED JUNE 30, 2020-2019**

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Facility Governing Board  
Northwest Community Corrections Center  
1740 East Gypsy Lane Road  
Bowling Green, OH 43402

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Northwest Community Corrections Center, Wood County, 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 Northwest Community Corrections Center is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

January 09, 2021

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NORTHWEST COMMUNITY CORRECTIONS CENTER  
WOOD COUNTY

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

December 23, 2020

Facility Governing Board  
Northwest Community Corrections Center  
Wood County  
1740 East Gypsy Lane Road  
Bowling Green, OH 43402

We have performed the procedures enumerated below, which were agreed to by the Facility Governing Board and the management of **Northwest Community Corrections Center** (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 (State Appropriations and Grant Funds)

1. Wood County is custodian for the Facility's deposits, and therefore the County's deposit and investment pool holds the Facility's assets. We confirmed the Facility's fund balances reported on its June 30, 2020 Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances to the balances reported in Wood County's accounting records. The amounts agreed.
2. We agreed the July 1, 2018 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the June 30, 2018 balances 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 balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the June 30, 2019 balances in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances. We found no exceptions.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations  
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### **Cash (Offender Funds)**

1. We recalculated the June 30, 2020 and June 30, 2019 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2018 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the June 30, 2018 balances 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 balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the June 30, 2019 balances in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances. We found the Offender Personal Funds balance at July 1, 2020 (\$11,394) was overstated by \$136 when compared to the June 30, 2019 balance (\$11,530). This was the result of four checks being voided and incorrectly processed in the system. We found no other exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2020 and 2019 fund cash balances reported in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances. The amounts agreed.
4. We confirmed the June 30, 2020 bank account balances with the Facility's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the June 30, 2020 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.
6. We selected all reconciling credits (such as deposits in transit) from the June 30, 2020 bank reconciliation:
  - a. We traced each credit to the subsequent July bank statement. We found no exceptions.
  - b. We agreed the credit amounts to the Deposit Detail report. Each credit was recorded as a June receipt for the same amount recorded in the reconciliation.

### **Intergovernmental**

1. We selected all receipts from the State Distribution Transaction Lists (DTL) from fiscal year 2020 and five from fiscal year 2019.
  - a. We compared the amount from the above report to the amount recorded in the Wood County Auditor Monthly Statement of Cash Position Report and the Wood County Auditor Detail Revenue Transactions Report. The amounts agreed.
  - b. We inspected the Wood County Auditor Monthly Statement of Cash Position Report and the Wood County Auditor Detail Revenue Transactions Report to determine these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the Wood County Auditor Monthly Statement of Cash Position Report and the Wood County Auditor Detail Revenue Transactions Report to determine the receipts were recorded in the proper year. We found no exceptions.



**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 Wood County Auditor Detail Revenue Transactions Report and Wood County Auditor Detail Expense Transactions Report 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 Wood County Auditor Detail Work Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Wood County Auditor Detail Work Register to supporting documentation (timecard or legislatively approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account code to which the check was posted to determine if they were 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 Wood County, 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:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	July 31, 2020	June 19, 2020	\$ 642.56	\$ 642.56
OPERS retirement	July 31, 2020	July 6, 2020	\$ 12,547.03	\$ 12,547.03

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Wood County Auditor Detail Expense Transactions Report 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 Wood County Auditor Detail Expense Transactions 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.

### Sunshine Law Compliance

1. We obtained and inspected the Facility's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
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.
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 inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inspected the Facility's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2).
8. We observed that the Facility's poster describing their Public Records Policy was displayed conspicuously in all branches of the Facility as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
9. We selected five applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission for the five selected and the review of the schedules. We found no exceptions.
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 no exceptions.
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.

### Sunshine Law Compliance

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 established 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. In 2019, financial information was filed on September 19, 2019 which was not within the allotted timeframe.
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.

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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



**NORTHWEST COMMUNITY CORRECTIONAL CENTER**

**WOOD 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 1/21/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)