

***WESTERN OHIO REGIONAL TREATMENT AND
HABILITATION CENTER***

ALLEN COUNTY

Regular Audit

For the Years Ended June 30, 2022 and 2021





88 East Broad Street
Columbus, Ohio 43215
IPARreport@ohioauditor.gov
(800) 282-0370

Governing Board
Western Ohio Regional Treatment and Habilitation Center
243 East Bluelick Road
Lima, Ohio 45802

We have reviewed the *Independent Auditor's Report* of Western Ohio Regional Treatment and Habilitation Center, Allen County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2020 through June 30, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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. Western Ohio Regional Treatment and Habilitation Center is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

February 01, 2023

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**WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER
ALLEN COUNTY
JUNE 30, 2022 AND 2021**

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INDEPENDENT AUDITOR'S REPORT

Western Ohio Regional Treatment and Habilitation Center
Allen County
243 East Bluelick Road
Lima, Ohio 45802

To the Governing Board:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Western Ohio Regional Treatment and Habilitation Center, Allen County, Ohio (the Facility), which comprises the cash balances, receipts and disbursements for each fund as of and for the year ended June 30, 2022, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each fund as of and for the year ended June 30, 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, described in Note 2.

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* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Facility, as of June 30, 2022, or the changes in financial position thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Facility, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Facility on the accounting basis permitted by the financial reporting provisions of the Ohio Department of Rehabilitation and Corrections, which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Facility's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Facility's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Facility's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022, on our consideration of the Facility'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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Facility's 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 Facility's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
December 7, 2022

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)
For the Period Ended June 30, 2022

	State Appropriations and Grants				Offender Funds		Other Facility Funds		Totals
	ODRC 501-501	Justice Reinvestment and Incentive Grant (JRIG)	Federal CARES ACT	Capital	Resident Program	Offender Personal Funds	Employee Goodwill	Facility Improvement	Totals
Cash Receipts:									
Intergovernmental	\$ 3,421,471	\$ 312,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,733,815
Receipts for offenders	-	-	-	-	-	159,202	-	-	159,202
Collections from offenders	-	-	-	-	13,205	-	-	-	13,205
Commissions	-	-	-	-	128,259	-	-	-	128,259
Reimbursement	175,924	500	-	-	5,471	-	-	-	181,895
Receipts from Staff	-	-	-	-	-	-	461	-	461
Vendor - Grants / Funds	-	-	-	-	-	-	-	50,000	50,000
<i>Total Cash Receipts</i>	<u>3,597,395</u>	<u>312,844</u>	<u>-</u>	<u>-</u>	<u>146,935</u>	<u>159,202</u>	<u>461</u>	<u>50,000</u>	<u>4,266,837</u>
Cash Disbursements:									
Personnel	2,536,424	262,729	-	-	-	-	-	-	2,799,153
Operating costs	767,678	6,416	-	-	116,547	-	-	215	890,856
Program costs	83,962	12,472	-	-	12,155	-	-	25,000	133,589
Equipment	27,238	-	-	-	10,179	-	-	23,498	60,915
Employee Recognitions / Purchases	-	-	-	-	-	-	915	-	915
Offender Disbursements:									
Offender payments to CBCF	-	-	-	-	-	144,943	-	-	144,943
Offender savings paid at exit	-	-	-	-	-	8,715	-	-	8,715
<i>Total Cash Disbursements</i>	<u>3,415,302</u>	<u>281,617</u>	<u>-</u>	<u>-</u>	<u>138,881</u>	<u>153,658</u>	<u>915</u>	<u>48,713</u>	<u>4,039,086</u>
Disbursements from prior FY (Including refund to ODRC)	-	36	-	-	-	-	-	-	36
<i>Total Receipts Over/(Under) Disbursements</i>	<u>182,093</u>	<u>31,191</u>	<u>-</u>	<u>-</u>	<u>8,054</u>	<u>5,544</u>	<u>(454)</u>	<u>1,287</u>	<u>227,715</u>
Fund Cash Balances, July 1, 2021	160,890	87,876	780	6,999	15,996	14,203	1,068	-	287,812
<i>Fund Cash Balances, June 30, 2022</i>	<u>\$ 342,983</u>	<u>\$ 119,067</u>	<u>\$ 780</u>	<u>\$ 6,999</u>	<u>\$ 24,050</u>	<u>\$ 19,747</u>	<u>\$ 614</u>	<u>\$ 1,287</u>	<u>\$ 515,527</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 758,819</u>								

The notes to the financial statements are an integral part of this statement.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2022

Note 1 – Reporting Entity

The Western Ohio Regional Treatment and Habilitation (WORTH) Center (the Facility) provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is a minimum-security operation housing approximately 100 offenders (residents). A Facilities Governing Board oversees the Facility’s operations. Common pleas judges from the Counties the Facility serves compose a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facilities Governing Board regarding Facility matters. The Judicial Advisory Board includes at least one common pleas court judge from each county the Facility serves. The Facility serves the following counties:

Allen County	Hardin County	Putnam County
Auglaize County	Mercer County	Shelby County
Hancock County	Paulding County	Van Wert County

For the year ended June 30, 2022, the financial statement presents all funds related to the Facility.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Facility’s financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Fund Accounting

The Facility uses fund accounting to segregate amounts that are restricted as to use. The funds of the Facility are presented below:

State Appropriations and Grants

Ohio Department of Rehabilitation and Corrections (ODRC) 501-501 Funding ODRC grants this funding, appropriated from the State’s General Fund, to the Facility to support general operating costs.

Federal Reports amounts received from the Federal government, including amounts passed through ODRC.

Justice Reinvestment and Incentive Grant (JRIG) These grant revenues are funded through the State of Ohio to assist local governments in community-based treatment focused services to county probation departments.

CARES Act These grant receipts are to provide funds for sanitary, hygiene and janitorial supplies to continue and keep the facility clean – especially related to the COVID-19 pandemic.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2022

Capital Reports amounts received from the ODRC to finance all or part of the cost of the renovating of building facilities.

Offender Funds

Offender Personal Funds Are amounts the Facility receives and holds in a custodial capacity for each offender while confined. The Facility holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Facility makes payments as directed by the offender or per program requirements. Upon release, the Facility pays remaining funds to the offender.

Resident Program Fund This fund receives other Offender Funds, such as telephone and commissary commissions, and per diem rates charged to employed offenders. This fund pays for programs and services benefiting offenders, such as programming supplies, entertainment, hygiene / sanitary supplies and indigent offender's supplies. The Offender Personal Fund reimburses this Fund for costs chargeable to Offender Funds. This fund also accounts for amounts charged to non-indigent offenders' personal funds for use of the commissary and receives other significant sources of receipts, such as commissions from vendors who provide services or programs to offenders at the Facility, such as Commissary and Phone vendors.

Other / Non-Offender Funds

Employee Goodwill Funds Are funds received by staff for staff expenses that include: recognition items, employment milestones, meals, snacks and non-alcoholic drinks (i.e. coffee, pop). Funds are primarily received through staff fundraisers such as jean days, bake sales and food competitions (i.e. "best" food item).

Facility Improvement Funds Are funds received from contracted vendors for the purpose of making improvements to the facility, or to provide assistance for programming opportunities. During this reporting period, the facility received funding from contractors providing commissary, meals and phone services to residents.

Basis of Accounting

These financial statements follow the accounting basis permitted by the Ohio Department of Rehabilitation and Corrections. This basis is similar to the cash receipts and disbursements accounting basis. The Facility 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).

These statements include adequate disclosure of material matters the Ohio Department of Rehabilitation and Corrections requires.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2022

Budgetary Process

Appropriations The Facility must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board formally adopts it. The Facility cannot spend or obligate (i.e., encumber) more than the appropriation. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

Encumbrances Disbursements from State appropriations and Grants are subject to Allen County’s payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Facility commits to make a payment. The budgetary disbursement amounts include cash disbursed against the current year budget plus amounts spent within sixty days of June 30 to liquidate year-end commitments. Amounts not liquidated within sixty days of June 30 are subject to refund to ODRC, unless ODRC approves an extension.

A summary of 2022 budgetary activity appears in Note 3.

Deposits

The Allen County Treasurer is the custodian of the Facility’s grant funds and State appropriations. The County holds these Facility assets in the County’s deposit and investment pool, valued at the County Treasurer’s reported carrying amount. The Facility holds offenders’ cash in demand deposit accounts.

Capital Assets

The Facility records disbursements for acquisitions of capital assets when paid. The accompanying financial statements do 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 statements do not include a liability for unpaid leave.

Note 3 – Budgetary Activity

Budgetary activity for ODRC 501-501 funding the year ending June 30, 2022 follows:

2022 Budgeted vs. Actual Budgetary Basis Disbursements		
Appropriation Authority	Budgetary Disbursements	Variance
\$6,712,942	\$3,998,197	\$2,714,745

Appropriation Authority includes the full grant awarded, which runs through June 30, 2023.

Reimbursement activity of \$175,924 is not included in the budgetary disbursements. Budgetary disbursements include unpaid obligations / open purchase orders at year end.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2022

CARES Act activity of \$10,039 is included in the budgetary disbursements. Funding was approved as a reimbursement for specific purchases. As a result, purchases were made out of the ODRC 501-501 budget, and the reimbursement was received directly back into the ODRC 501-501.

Note 4 – Collateral on Deposits and Investments

Grants and State Appropriations The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations the County holds as custodian for the Facility.

Offender Funds

Deposits Deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Offender Funds did not exceed the FDIC coverage of \$250,000 during fiscal year 2022.

Note 5 – Risk Management

Workers' Compensation

The Facility insures against injuries to employees through the Ohio Bureau of Worker's Compensation. This coverage is obtained through the Allen County Commissioners.

Commercial Insurance

The Facility is included in Allen County's commercial insurance policies through County Risk Sharing Authority, Inc. (CORSA). CORSA is a public entity shared risk pool among 65 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a primary group 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 coverage provided by CORSA.

The coverage includes:

- Comprehensive General Liability
- Automobile Liability
- Certain property insurance
- Public officials' error and omissions liability insurance

Each member, one from each member county, has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA 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 budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation to provide adequate cash reserves. The certificates are secured by the member counties' obligation to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The county does not have an equity interest or financial responsibility.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2022

The Facility is also insured through CORSA for the following risks:

- Law Enforcement Liability – occurrence coverage
- Public Officials Liability – claims made coverage
- Employment Practices Liability – claims made coverage
- General Liability for Equipment, Electronic Data, and Property
- Bonding (Employee Dishonesty)

The Facility insures against injuries to employees through the Ohio Bureau of Worker's Compensation. This coverage is obtained through the Allen County Commissioners.

Note 6 – Defined Benefit Pension Plans

The Facility's 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Facility contributed an amount equaling 14 percent of participants' gross salaries. The Facility has paid all contributions required through June 30, 2022.

Note 7 – Postemployment Benefits

OPERS 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 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022.

Note 8 – Contingent Liabilities

The Facility was not a defendant in a law suit during the year ending June 30, 2022.

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

Western Ohio Regional Treatment and Habilitation Center
Allen County
243 East Bluelick Road
Lima, Ohio 45802

To the Governing Board:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each fund of the Western Ohio Regional Treatment and Habilitation Center, Allen County, (the Facility) as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated December 7, 2022, wherein we noted the Facility followed financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Facility's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Facility's internal control. Accordingly, we do not express an opinion on the effectiveness of the Facility's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Facility's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Facility's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted a certain other matter not requiring inclusion in this report that we reported to the Facility's management in a separate letter dated December 7, 2022.

Facility's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Facility's response to the finding identified in our audit and described in the accompanying corrective action plan. The Facility's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Facility's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Facility's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
December 7, 2022

INDEPENDENT AUDITOR'S REPORT

Western Ohio Regional Treatment and Habilitation Center
Allen County
243 East Bluelick Road
Lima, Ohio 45802

To the Governing Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each fund and the related notes of the Western Ohio Regional Treatment and Habilitation Center, Allen County, Ohio (the Facility) as of and for the year ended June 30, 2021.

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 the Ohio Department of Rehabilitation and Corrections permits; 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 Facility'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 Facility's internal control. Accordingly, we express no 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 Facility prepared these financial statements using the accounting basis permitted by the financial reporting provisions of the Ohio Department of Rehabilitation and Corrections, 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 Facility 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 the Ohio Department of Rehabilitation and Corrections permits. 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 Facility as of June 30, 2021, or changes in financial position 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 for each fund of the Western Ohio Regional Treatment and Habilitation Center, Allen County as of and for the year ended June 30, 2021 in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, described in Note 2.

Emphasis of Matter

As discussed in Note 10 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Facility. We did not modify our opinions regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022, on our consideration of the Facility'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 Facility's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
December 7, 2022

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)
For the Period Ended June 30, 2021

	State Appropriations and Grants					Offender Funds		Other Facility Funds	Totals
	ODRC 501-501	Justice Reinvestment and Incentive Grant (JRIG)	Probation Improvement and Incentive Grant	Federal CARES ACT	Capital	Resident Program	Offender Personal Funds	Employee Goodwill	
Cash Receipts:									
Intergovernmental	\$ 3,166,186	\$ 286,056	\$ 34,376	\$ 13,516	\$ 39,759	\$ -	\$ -	\$ -	\$ 3,539,893
Receipts for offenders	-	-	-	-	-	-	275,259	-	275,259
Collections from offenders	-	-	-	-	-	5,895	-	-	5,895
Receipts from staff	-	-	-	-	-	-	-	36	36
Commissions	-	-	-	-	-	143,516	-	-	143,516
Reimbursement	108,579	-	-	190	599	12,134	-	-	121,502
<i>Total Cash Receipts</i>	<u>3,274,765</u>	<u>286,056</u>	<u>34,376</u>	<u>13,706</u>	<u>40,358</u>	<u>161,545</u>	<u>275,259</u>	<u>36</u>	<u>4,086,101</u>
Cash Disbursements:									
Personnel	2,589,417	182,943	-	-	-	-	-	-	2,772,360
Operating costs	553,211	9,603	-	11,788	14,481	142,660	-	-	731,743
Program costs	57,403	26,094	35,631	-	-	23,450	-	-	142,578
Equipment	5,207	-	-	1,400	25,278	-	-	-	31,885
Employee Recognitions / Purchases	-	-	-	-	-	-	-	127	127
Offender Disbursements:									
Offender payments to CBCF	-	-	-	-	-	-	258,996	-	258,996
Offender savings paid at exit	-	-	-	-	-	-	7,007	-	7,007
<i>Total Cash Disbursements</i>	<u>3,205,238</u>	<u>218,640</u>	<u>35,631</u>	<u>13,188</u>	<u>39,759</u>	<u>166,110</u>	<u>266,003</u>	<u>127</u>	<u>3,944,696</u>
<i>Total Receipts Over/(Under) Disbursements</i>	<u>69,527</u>	<u>67,416</u>	<u>(1,255)</u>	<u>518</u>	<u>599</u>	<u>(4,565)</u>	<u>9,256</u>	<u>(91)</u>	<u>141,405</u>
Fund Cash Balances, July 1, 2020, Restated	91,363	20,460	1,255	262	6,400	20,561	4,947	1,159	146,407
<i>Fund Cash Balances, June 30, 2021</i>	<u>\$ 160,890</u>	<u>\$ 87,876</u>	<u>\$ -</u>	<u>\$ 780</u>	<u>\$ 6,999</u>	<u>\$ 15,996</u>	<u>\$ 14,203</u>	<u>\$ 1,068</u>	<u>\$ 287,812</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 331,999</u>								

The notes to the financial statements are an integral part of this statement.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2021

Note 1 – Reporting Entity

The Western Ohio Regional Treatment and Habilitation (WORTH) Center (the Facility) provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is a minimum-security operation housing approximately 100 offenders. A Facilities Governing Board oversees the Facility’s operations. Common pleas judges from the Counties the Facility serves compose a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facilities Governing Board regarding Facility matters. The Judicial Advisory Board includes at least one common pleas court judge from each county the Facility serves. The Facility serves the following counties:

Allen County	Hardin County	Putnam County
Auglaize County	Mercer County	Shelby County
Hancock County	Paulding County	Van Wert County

For the year ended June 30, 2021, the financial statement presents all funds related to the Facility.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Facility’s financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Fund Accounting

The Facility uses fund accounting to segregate amounts that are restricted as to use. The funds of the Facility are presented below:

State Appropriations and Grants

Ohio Department of Rehabilitation and Corrections (ODRC) 501-501 Funding ODRC grants this funding, appropriated from the State’s General Fund, to the Facility to support general operating costs.

Federal Reports amounts received from the Federal government, including amounts passed through ODRC.

Justice Reinvestment and Incentive Grant (JRIG) These grant revenues are funded through the State of Ohio to assist local governments in community-based treatment focused services to county probation departments.

CARES Act These grant receipts are to provide funds for sanitary, hygiene and janitorial supplies to continue and keep the facility clean – especially related to the COVID-19 pandemic.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2021

Probation Improvement and Incentive Grant (PIIG) These grant revenues are funded through the State of Ohio to assist local governments in community-based law enforcement services.

Capital Reports amounts received from the ODRC to finance all or part of the cost of the renovating of building facilities.

Offender Funds

Offender Personal Funds Are amounts the Facility receives and holds in a custodial capacity for each offender while confined. The Facility holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Facility makes payments as directed by the offender or per program requirements. Upon release, the Facility pays remaining funds to the offender.

Resident Program Fund This fund receives other Offender Funds, such as telephone and commissary commissions, and per diem rates charged to employed offenders. This fund pays for programs and services benefiting offenders, such as programming supplies, entertainment, hygiene / sanitary supplies and indigent offender's supplies. The Offender Personal Fund reimburses this Fund for costs chargeable to Offender Funds. This fund also accounts for amounts charged to non-indigent offenders' personal funds for use of the commissary and receives other significant sources of receipts, such as commissions from vendors who provide services or programs to offenders at the Facility, such as Commissary and Phone vendors.

Other / Non-Offender Funds

Employee Goodwill Funds Are funds received by staff for staff expenses that include: recognition items, employment milestones, meals, snacks and non-alcoholic drinks (i.e. coffee, pop). Funds are primarily received through staff fundraisers such as jean days, bake sales and food competitions (i.e. "best" food item).

Basis of Accounting

These financial statements follow the accounting basis permitted by the Ohio Department of Rehabilitation and Corrections. This basis is similar to the cash receipts and disbursements accounting basis. The Facility 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).

These statements include adequate disclosure of material matters the Ohio Department of Rehabilitation and Corrections requires.

Budgetary Process

Appropriations The Facility must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board formally adopts it. The Facility cannot spend or obligate (i.e., encumber) more than the appropriation. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2021

Encumbrances Disbursements from State appropriations and Grants are subject to Allen County’s payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Facility commits to make a payment. The budgetary disbursement amounts reported in Note 3 include cash disbursed against the current year budget plus amounts spent within sixty days of June 30 to liquidate year end commitments. Amounts not liquidated within sixty days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 5)

A summary of 2021 budgetary activity appears in Note 3.

Deposits

The Allen County Treasurer is the custodian of the Facility’s grant funds and State appropriations. The County holds these Facility assets in the County’s deposit and investment pool, valued at the County Treasurer’s reported carrying amount. The Facility holds offenders’ cash in demand deposit accounts.

Capital Assets

The Facility records disbursements for acquisitions of capital assets when paid. The accompanying financial statements do 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 statements do not include a liability for unpaid leave.

Note 3 – Budgetary Activity

Budgetary activity for ODRC 501-501 funding the year ending June 30, 2021 follows:

2021 Budgeted vs. Actual Budgetary Basis Disbursements		
Appropriation Authority	Budgetary Disbursement	Variance
\$6,332,372	\$3,428,658	\$2,903,714

Reimbursement activity of \$108,579 is not included in the budgetary disbursements. Budgetary disbursements include unpaid obligations / open purchase orders at year end.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2021

Note 4 – Collateral on Deposits and Investments

Grants and State Appropriations The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations the County holds as custodian for the Facility.

Offender Funds

Deposits Deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Offender Funds did not exceed the FDIC coverage of \$250,000 during fiscal year 2021.

Note 5 – Refund to ODRC

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twenty-fourth of the grant award after liquidating encumbrances outstanding at June 30. The Facility must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the year ending June 30. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered the prior June 30. The Facility refunds amounts computed below in the fiscal year following the computation below.

Refund to ODRC	
	2021
Cash, July 1	\$ 236,853
Disbursements Against Prior Year Budget *	\$ -
Payable to ODRC, July 1 *	\$ -
Sub-Total	\$ 236,853
501 Cash Receipts	\$ 6,336,371
Budgetary Basis Disbursements	\$ (7,730,931)
Amount Subject to Refund, June 30	\$ (1,157,707)
One-Twenty-fourth of 501 Award	\$ (264,015)
Refundable to ODRC *	\$ -

* NOTE: As of the fiscal year ending June 30, 2019, community-based correctional facilities are operating with the Ohio Department of Rehabilitation and Correction (ODRC) under two-year grants. On March 23, 2021, ODRC issued a memo extending all CBCF grant expenditure periods due to the COVID-19 pandemic. As a result, expenses were permitted to be encumbered with FY20/21 funds through August 31, 2021, instead of June 30, 2021, and must be paid in full by October 31, 2021. Additionally, this impacts the numbers being reflected above, as additional expenses will be deducted until August 31, 2021.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2021

Note 6 – Risk Management

Workers' Compensation

The Facility insures against injuries to employees through the Ohio Bureau of Worker's Compensation. This coverage is obtained through the Allen County Commissioners.

Commercial Insurance

The Facility is included in Allen County's commercial insurance policies through County Risk Sharing Authority, Inc. (CORSA). CORSA is a public entity shared risk pool among 65 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a primary group 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 coverage provided by CORSA.

The coverage includes:

- Comprehensive General Liability
- Automobile Liability
- Certain property insurance
- Public officials' error and omissions liability insurance

Each member, one from each member county, has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA 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 budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation to provide adequate cash reserves. The certificates are secured by the member counties' obligation to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The county does not have an equity interest or financial responsibility.

The Facility is also insured through CORSA for the following risks:

- Law Enforcement Liability – occurrence coverage
- Public Officials Liability – claims made coverage
- Employment Practices Liability – claims made coverage
- General Liability for Equipment, Electronic Data, and Property
- Bonding (Employee Dishonesty)

The Facility insures against injuries to employees through the Ohio Bureau of Worker's Compensation. This coverage is obtained through the Allen County Commissioners.

Ohio Department of Rehabilitation and Correction
Community Based Correctional Facility
Western Ohio Regional Treatment and Habilitation (WORTH) Center
Notes to the Financial Statements
For the Year Ended June 30, 2021

Note 7 – Defined Benefit Pension Plans

The Facility’s 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Facility contributed an amount equaling 14 percent of participants’ gross salaries. The Facility has paid all contributions required through June 30, 2021.

Note 8 – Postemployment Benefits

OPERS 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 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

Note 9 – Contingent Liabilities

The Facility was not a defendant in any lawsuits during 2021.

Note 10 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Facility. The impact on the Facility’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Note 11 – Prior Period Restatement

The following adjustment is reflected in the July 1, 2020 fund balance:

	Employee Goodwill Fund
June 30, 2020 audited balances	\$ -
Prior Year Financial Statement did not include this fund	1,159
July 1, 2020 restated balance	\$ 1,159

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

Western Ohio Regional Treatment and Habilitation Center
Allen County
243 East Bluelick Road
Lima, Ohio 45802

To the Governing Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts and disbursements for each fund of the Western Ohio Regional Treatment and Habilitation Center, Allen County, Ohio (the Facility) as of and for the year ended June 30, 2021, and the related notes to the financial statements and have issued our report thereon dated December 7, 2022, wherein we noted the Facility followed financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Facility.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Facility's internal control over financial reporting (internal control) as a basis for designing 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 Facility'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, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Facility's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Facility's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted a certain other matter not requiring inclusion in this report that we reported to the Facility's management in a separate letter dated December 7, 2022.

Facility's Response to Finding

The Facility's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not subject the Facility's response to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

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 Facility's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Facility's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
December 7, 2022

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER
ALLEN COUNTY
Schedule of Findings
June 30, 2022 and 2021

Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS
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Finding Number: 2022-001 – Material Weakness

Audit Adjustments and Reclassifications

During 2022 and 2021, errors were noted in the Facility’s financial statements that required audit adjustments and reclassifications, the most significant of which are as follows:

- During 2022 and 2021, the prior Finance Director did not prepare accurate monthly bank reconciliations for several of the bank accounts. This caused Resident Program expenses to be overstated in 2021 by \$4,731 and understated in 2022 by \$6,370.
- During 2021, Employee Goodwill and Probation Improvement and Incentive Grant (PIIG) fund were not presented on the financial statements.
- In 2021, the beginning fund balances were understated in the Resident Program fund by \$1,282 and overstated in the Offender Personal fund by \$749.
- The notes to the financial statements included outdated information and excluded required disclosures.

Other immaterial posting errors were also noted and brought to the attention of management. The accompanying financial statements and the Facility records have been adjusted to properly reflect these transactions.

Sound financial reporting is the responsibility of the Facility and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. We recommend the Facility adopt policies and procedures to identify and correct errors and omissions in a timely manner. We also recommend the Fiscal Officer refer to the Ohio Department of Rehabilitation and Corrections and Auditor of State guidance to determine the financial statement format and required note disclosures.

Management’s Response:

See Corrective Action Plan

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER
ALLEN COUNTY
Schedule of Prior Audit Findings
(Prepared by Management)
June 30, 2022 and 2021

Finding Number	Finding Summary	Status	Additional Information
2020-001	Offender Personal Funds Receipts and Disbursements	Partially corrected.	
2020-002	Reimbursement Receipts	Corrected.	
2020-003	Ohio Rev. Code § 117.38(A) Financial report filed with in 60 days after the close of the fiscal year.	Corrected.	

WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER
ALLEN COUNTY
Corrective Action Plan
(Prepared by Management)
June 30, 2022 and 2021

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2022-001	The Finance Director will closely review all transactions, Bank Reconciliations and correctly map all the funds for financial statement reporting purposes.	Immediately	Adam Blevins Finance Director

OHIO AUDITOR OF STATE KEITH FABER



WESTERN OHIO REGIONAL TREATMENT AND HABILITATION CENTER

ALLEN 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 2/14/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov