



**Auditor of State
Betty Montgomery**

LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Lucas County Correctional Treatment Facility
1100 Jefferson Avenue
Toledo, Ohio 43624-1835

To the Judicial Corrections Board:

We have audited the accompanying financial statements of the Lucas County Correctional Treatment Facility, Lucas County, Ohio (the Facility) as of and for the years ended June 30, 2004, 2003, and 2002. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Facility prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The financial statements for 2002 presents only the cash receipts, disbursements and cash balances related to State appropriations the Ohio Department of Rehabilitation and Corrections paid to the Facility. This statement is not intended to present the cash receipts, disbursements, and balances of all Facility funds for the year ended June 30, 2002.

In our opinion the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the Lucas County Correctional Facility, as of June 30, 2004, 2003 and State Appropriations cash balances and unpaid obligations as of June 30, 2002, and the related cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2005, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Judicial Corrections Board, the Ohio Department of Rehabilitations and Corrections, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

March 31, 2005

LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2004**

| | State Appropriations and Grants | | Offender Funds | | Totals |
|--|--|------------------|-------------------------------|--|-------------------|
| | ODRC 501-501 | Federal | Offender Personal Funds | I & E (Telephone and Commissary) | |
| Cash Receipts: | | | | | |
| Intergovernmental | \$ 3,431,203 | \$ 107,351 | | | \$ 3,538,554 |
| Receipts for offenders | | | \$ 84,860 | | 84,860 |
| Collections from offenders | | | | \$ 67,996 | 67,996 |
| Commissions | | | | 30,359 | 30,359 |
| Other | 722 | | 142 | 299 | 1,163 |
| <i>Total Cash Receipts</i> | <u>3,431,925</u> | <u>107,351</u> | <u>85,002</u> | <u>98,654</u> | <u>3,722,932</u> |
| Cash Disbursements: | | | | | |
| Personnel | 2,673,109 | | | | 2,673,109 |
| Operating costs | 337,389 | 9,707 | 568 | 76,181 | 423,845 |
| Program costs | 134,028 | 27,364 | 510 | 11,114 | 173,016 |
| Equipment | 57,727 | 20,644 | | | 78,371 |
| Offender Disbursements: | | | | | |
| Offender legal obligations/recreation | | | | 12,688 | 12,688 |
| Offender reimbursements/release of funds | | | 3,540 | | 3,540 |
| Offender payments to CBCF/ I & E | | | 73,301 | | 73,301 |
| Offender savings paid at exit | | | 9,345 | | 9,345 |
| <i>Total Cash Disbursements</i> | <u>3,202,253</u> | <u>57,715</u> | <u>87,264</u> | <u>99,983</u> | <u>3,447,215</u> |
| Disbursements from prior fiscal year (Including refund to ODRC) | <u>208,535</u> | <u>28,707</u> | | | <u>237,242</u> |
| <i>Total Receipts Over/(Under) Disbursements</i> | 21,137 | 20,929 | (2,262) | (1,329) | 38,475 |
| Fund Cash Balances, July 1, 2003 | <u>533,563</u> | <u>10,105</u> | <u>5,276</u> | <u>18,045</u> | <u>566,989</u> |
| <i>Fund Cash Balances, June 30, 2004</i> | <u>\$ 554,700</u> | <u>\$ 31,034</u> | <u>\$ 3,014</u> | <u>\$ 16,716</u> | <u>\$ 605,464</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$ 214,566</u> | | | | |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2003**

| | State Appropriations and Grants | | Offender Funds | | Totals |
|--|--|------------------|--|---|-------------------|
| | ODRC 501-501 | Federal | Offender Personal Funds | I & E (Telephone and Commissary) | |
| Cash Receipts: | | | | | |
| Intergovernmental | \$ 3,239,642 | \$ 10,200 | | | \$ 3,249,842 |
| Receipts for offenders | | | \$ 93,490 | | 93,490 |
| Collections from offenders | | | | \$ 74,504 | 74,504 |
| Commissions | | | | 29,296 | 29,296 |
| Other | 400 | | 299 | 77 | 776 |
| <i>Total Cash Receipts</i> | <u>3,240,042</u> | <u>10,200</u> | <u>93,789</u> | <u>103,877</u> | <u>3,447,908</u> |
| Cash Disbursements: | | | | | |
| Personnel | 2,537,031 | | | | 2,537,031 |
| Operating costs | 320,677 | 95 | 287 | 72,861 | 393,920 |
| Program costs | 154,244 | | 756 | 15,171 | 170,171 |
| Equipment | 16,621 | | | | 16,621 |
| Offender Disbursements: | | | | | |
| Offender legal obligations/recreation | | | | 12,824 | 12,824 |
| Offender reimbursements/release of funds | | | 100 | | 100 |
| Offender payments to CBCF/ I & E | | | 82,638 | | 82,638 |
| Offender savings paid at exit | | | 11,406 | | 11,406 |
| <i>Total Cash Disbursements</i> | <u>3,028,573</u> | <u>95</u> | <u>95,187</u> | <u>100,856</u> | <u>3,224,711</u> |
| Disbursements from prior fiscal year (Including refund to ODRC) | <u>384,260</u> | | | | <u>384,260</u> |
| <i>Total Receipts Over/(Under) Disbursements</i> | <u>(172,791)</u> | <u>10,105</u> | <u>(1,398)</u> | <u>3,021</u> | <u>(161,063)</u> |
| Fund Cash Balances, July 1, 2002 | <u>706,354</u> | | <u>6,674</u> | <u>15,024</u> | <u>728,052</u> |
| <i>Fund Cash Balances, June 30, 2003</i> | <u>\$ 533,563</u> | <u>\$ 10,105</u> | <u>\$ 5,276</u> | <u>\$ 18,045</u> | <u>\$ 566,989</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$ 187,577</u> | | | | |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2002

| | <u>ODRC</u> <u>501-501</u> |
|--|-------------------------------|
| Cash Receipts: | |
| Intergovernmental | <u>\$ 3,341,878</u> |
| <i>Total Cash Receipts</i> | <u>3,341,878</u> |
| Cash Disbursements: | |
| Personnel | 2,417,027 |
| Operating costs | 331,446 |
| Program costs | 160,947 |
| Equipment | <u>34,119</u> |
| <i>Total Cash Disbursements</i> | <u>2,943,539</u> |
| Disbursements from prior fiscal year (Including refund to ODRC) | <u>214,697</u> |
| <i>Total Receipts Over/(Under) Disbursements</i> | <u>183,642</u> |
| Fund Cash Balances, July 1, 2001 | <u>522,712</u> |
| <i>Fund Cash Balances, June 30, 2002</i> | <u>\$ 706,354</u> |
| Unpaid Obligations/Open Purchase Orders | <u>\$ 187,577</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

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LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2004, 2003, AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Lucas County Correctional Treatment Facility, Lucas County, (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 112 offenders. The Judicial Corrections Board administers the Facility. The Board is comprised of common pleas court judges from the County the Facility serves. The Facility serves Lucas County.

For the year ended June 30, 2002, the accompanying financial statement presents only the activity of State appropriations received through the Ohio Department of Rehabilitations and Corrections. For the years ended June 30, 2004 and 2003, the financial statements present all funds related to the Facility.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

Budgetary expenditures include amounts disbursed through the following September 30 but chargeable against the preceding year's budget.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

The Lucas County Treasurer is the custodian of the Facility's grant funds and State appropriations. The County holds these Facility assets in the County's cash and investment pool, valued at the County Treasurer's reported carrying amount. The Facility holds offenders' cash in basic checking accounts.

D. Fund Accounting

The Facility uses fund accounting to segregate amounts that are restricted as to use. The Facility has the following funds:

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 passed through ODRC. The Facility received ABLE and Title I funding for contracting instructors and specialist to aid in the rehabilitation of offenders.

LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2004, 2003, AND 2002 (Continued)

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 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.

Industrial and Entertainment (I & E) Fund: This fund receives other Offender Funds, such as telephone and commissary commissions, and pays for programs and services benefiting offenders, such as indigent offenders' supplies and entertainment. The Offender Personal Funds reimburse this Fund for costs chargeable to Offender Personal Funds.

E. Budgetary Process

1. 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.

2. Encumbrances

Disbursements from State appropriations and Grants are subject to the payment approval process of Lucas County. 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 2 include cash disbursed against the current year budget plus amounts spent within ninety days of June 30 to liquidate year-end commitments. Amounts budgeted for commitments not liquidated within ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 4.)

A summary of 2004, 2003, and 2002 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

The Facility records acquisitions of property, plant, and equipment as capital project or equipment disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the basis of accounting the Facility uses.

LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2004, 2003, AND 2002
 (Continued)

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2004, 2003, and 2002 follows:

| <u>2004 Budgeted vs. Actual Budgetary Basis Expenditures</u> | | |
|--|-------------------------------|-----------------|
| <u>Budget</u> | <u>Budgetary Expenditures</u> | <u>Variance</u> |
| <u>\$3,431,203</u> | <u>\$3,415,711</u> | <u>\$15,492</u> |

| <u>2003 Budgeted vs. Actual Budgetary Basis Expenditures</u> | | |
|--|-------------------------------|-----------------|
| <u>Budget</u> | <u>Budgetary Expenditures</u> | <u>Variance</u> |
| <u>\$3,239,642</u> | <u>\$3,237,108</u> | <u>\$2,534</u> |

| <u>2002 Budgeted vs. Actual Budgetary Basis Expenditures</u> | | |
|--|-------------------------------|-----------------|
| <u>Budget</u> | <u>Budgetary Expenditures</u> | <u>Variance</u> |
| <u>\$3,341,878</u> | <u>\$3,298,277</u> | <u>\$43,601</u> |

3. COLLATERAL ON DEPOSITS

Grants and State Appropriations

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

Offender Funds

The Facility has Federal Deposit Insurance Corporation coverage of \$100,000 for Offender Funds. There were no uncollateralized amounts at June 30, 2004, 2003 and 2002.

4. REFUND TO ODRC

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twelfth of the 501-501 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 years ending June 30, 2004, 2003, and 2002. 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.

LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004, 2003, AND 2002
(Continued)

| | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|--|--------------------|--------------------|--------------------|
| Cash, July 1 | \$ 533,563 | \$ 706,354 | \$ 522,712 |
| Disbursements Against Prior Year Budget | (208,535) | (354,738) | (185,766) |
| Payable to ODRC, July 1 | <u>(54,658)</u> | <u>(73,126)</u> | <u>(58,453)</u> |
| <i>Sub-Total</i> | 270,370 | 278,490 | 278,493 |
| 501 Cash Receipts | 3,431,203 | 3,239,642 | 3,341,878 |
| Budgetary Basis Disbursements | <u>(3,415,711)</u> | <u>(3,237,108)</u> | <u>(3,298,277)</u> |
| <i>Amount Subject to Refund, June 30</i> | 285,862 | 281,024 | 322,094 |
| One-Twelfth of 501 Award | <u>(285,943)</u> | <u>(269,970)</u> | <u>(278,490)</u> |
| <i>Refundable to ODRC</i> | <u>\$ -</u> | <u>\$ 11,054</u> | <u>\$ 43,604</u> |

Calculation of Payable to ODRC

| | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|-----------------------------|------------------|------------------|------------------|
| Payable, July 1 | \$ 54,658 | \$ 73,126 | \$ 58,453 |
| Cash Refunded | - | (29,522) | (28,931) |
| Refundable to ODRC, June 30 | <u>-</u> | <u>11,054</u> | <u>43,604</u> |
| <i>Payable, June 30</i> | <u>\$ 54,658</u> | <u>\$ 54,658</u> | <u>\$ 73,126</u> |

5. RETIREMENT SYSTEMS

The Facility's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2004, 2003, and 2002, OPERS members contributed 8.5 percent of their gross salaries to OPERS. The Facility contributed an amount equal to 13.55 percent of participants' gross salaries. The Facility has paid all contributions required through June 30, 2004.

6. RISK MANAGEMENT

Commercial Insurance

The Facility is included in Lucas County's commercial insurance policies for the following risks:

- Comprehensive property and general liability.
- Vehicles.
- Errors and omissions.



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Lucas County Correctional Treatment Facility
1100 Jefferson Avenue
Toledo, Ohio 43624-1835

To the Judicial Corrections Board:

We have audited the financial statements of the Lucas County Correctional Treatment Facility, Lucas County, (the Facility) as of and for the years ended June 30, 2004, 2003, and 2002 and have issued our report thereon dated March 31, 2005. Our audit for the year ended June 30, 2002 included only State appropriations the Ohio Department of Rehabilitation and Corrections paid to the Facility. We conducted our audits 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.

Compliance

As part of obtaining reasonable assurance about whether the Facility's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001.

Internal Control over Financial Reporting

In planning and performing our audits, we considered the Facility's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Facility's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2004-002 and 2004-003.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable conditions described above are material weaknesses. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the Facility's management in a separate letter dated March 31, 2005.

This report is intended solely for the information and use of management, the Judicial Corrections Board, and the Ohio Department of Rehabilitation and Corrections, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

March 31, 2005

LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

SCHEDULE OF FINDINGS
JUNE 30, 2004, 2003, AND 2002

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2004-001

Noncompliance Citation

The Community Based Correctional Facility 02-03 Grant Agreement, Section IV.G (Page 62), 03-04 Grant Agreement, Section IV D.2.a (Page 51), and 04-05 Grant Agreement, Section II.G (Page 28), states, in part, that grantee must set aside and spend at least 15% of the estimated aggregate dollar value of all direct purchases of equipment, materials, supplies, and services for certified minority vendors (MBE). After the 15% MBE requirements are met, the Facility should purchase supplies, printing, and equipment from Ohio Penal Industries (OPI) or Ohio Industries for the Handicapped (OIH). The Facility may request a waiver from the Ohio Department of Rehabilitation and Corrections (ODRC) exempting these purchasing requirements.

The Facility set aside the applicable funds for fiscal years 2002, 2003, and 2004. However, the Facility was deficient, in the amounts of \$11,202 and \$64,173, in meeting the spending requirement from MBE, OPI, or OIH in 2003 and 2002. Also, the Facility did not obtain a waiver from ODRC for non-compliance with these purchasing requirements.

We recommend the Facility adopt procedures to ensure compliance with the grant agreement's purchasing requirements and/or obtain the required waiver for non-compliance from ODRC.

FINDING NUMBER 2004-002

Reportable Condition - Board Monitoring of Offender Funds Activity

The Judicial Corrections Board does not review or approve detailed reports of the financial activity of the Facility's Offender Funds (Personal Offender and I & E Funds) as a component of their quarterly financial information packets.

Lack of monitoring the activity of these funds could result in errors or omissions being undetected by management.

We recommend the Board review and approve the Facility's Offender Funds detailed receipt and expenditure information, as a component of their quarterly financial information.

FINDING NUMBER 2004-003

Reportable Condition - Personal Offender Accounts

The Facility maintains a Personal Offender Fund to account for monies held and expended on behalf of inmates housed within the Facility. However, detailed ledgers of individual account activity, for each inmate, were not maintained. The Facility changed software vendors in September of 2004, and was unable to access and/or obtain details of individual offenders' account activity from its previous vendor.

This condition could result in individual offender account errors or omissions going undetected by management.

We recommend the Facility maintain detailed ledgers for each individual offender's account.



**Auditor of State
Betty Montgomery**

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LUCAS COUNTY CORRECTIONAL TREATMENT FACILITY

LUCAS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 10, 2005**