



**Mary Taylor, CPA**  
Auditor of State





# Dave Yost • Auditor of State

February 10, 2011

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 10, 2011. Reports completed prior to that date contain the signature of my predecessor.

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DAVE YOST  
Auditor of State

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**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY**

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Mary Taylor, CPA  
Auditor of State

Summit County Community Based Correctional Facility  
Summit County  
264 E. Crosier Street  
Akron, Ohio 44309

To the Members of the Facility Governing Board:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While the Ohio Department of Rehabilitations and Corrections (ODRC) does not require your Facility to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format ODRC prescribes or permits.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

December 13, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Summit County Community Based Correctional Facility  
Summit County  
264 E. Crosier Street  
Akron, Ohio 44309

To the Members of the Facility Governing Board:

We have audited the accompanying financial statements of the Summit County Community Based Correctional Facility, Summit County, Ohio, (the Facility) as of and for the years ended June 30, 2010 and 2009. 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 audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Facility has prepared these financial statements using accounting practices the Ohio Department of Rehabilitation and Corrections prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

While the Facility does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Facility uses. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended June 30, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Facility as of June 30, 2010 and 2009 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances and unpaid obligations of the Summit County Community Based Correctional Facility, Summit County, as of June 30, 2010 and 2009, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Facility has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2010, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

December 13, 2010

OHIO DEPARTMENT OF REHABILITATION AND CORRECTION  
COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED JUNE 30, 2010

	State Appropriations and Grants				Offender Funds				GRAND TOTALS	
	ODRC 501-501	Capital CAP 003	Oriana House Subsidy	PROGRAM TOTALS	Resident Program Fund	Offender Personal Funds	Resident Funds Allowable Costs	Other/Misc.		OFFENDER TOTALS
<b>Cash Receipts:</b>										
Intergovernmental Collections from offenders Subsidy	\$ 6,530,230	\$ 170,314	\$ 120,420	\$ 6,700,544	\$ 39,893	\$ 77,052	\$ 4,235	\$ 214,684	\$ 335,864	\$ 6,700,544
Total Cash Receipts	6,530,230	170,314	120,420	6,820,964	39,893	77,052	4,235	214,684	335,864	7,156,828
<b>Cash Disbursements:</b>										
Personnel	4,245,640		40,445	4,286,085						4,286,085
Operating costs	1,273,561			1,273,561						1,273,561
Program costs	209,277			209,277						209,277
Equipment	208,578			208,578						208,578
Capital Project		170,314		170,314						170,314
Offender Expenses						3,961			3,961	3,961
Offender legal obligations					20,763			189,023	209,786	209,786
Offender reimbursements						73,010			73,010	73,010
Offender savings paid at exit								189,023	189,023	189,023
Total Cash Disbursements	5,937,056	170,314	40,445	6,147,815	20,763	76,971	-	189,023	286,757	6,434,572
Disbursements from prior FY (Including refund to ODRC)	133,394		85,967	219,361						219,361
Other Sources (Uses)										
Interest	867			867						867
Advances in from agency	375,000			375,000						375,000
Advances (out) to Agency	(375,000)			(375,000)						(375,000)
Total Other Sources (Uses)	867			867						867
Total Receipts Over/(Under) Disbursements	460,647		(5,992)	454,655	19,130	81	4,235	25,661	49,107	503,762
Fund Cash Balances (deficit), July 1, 2009	830,382		(32,659)	797,723	11,488	3,631	1,216	21,219	37,554	835,277
Fund Cash Balances (deficit), June 30, 2010	\$ 1,291,029	\$	\$ (38,651)	\$ 1,252,378	\$ 30,618	\$ 3,712	\$ 5,451	\$ 46,880	\$ 86,661	\$ 1,339,039
Unpaid Obligations/Open Purchase Orders	\$ 849,595		\$ (38,651)	\$ 810,944						

OHIO DEPARTMENT OF REHABILITATION AND CORRECTION  
COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED JUNE 30, 2009

	State Appropriations and Grants				Offender Funds			GRAND TOTALS
	ODRC 501-501	Oriana House Subsidy	PROGRAM TOTALS	Resident Program Fund	Offender Personal Funds	Resident Funds Allowable Costs	Other/ Misc.	
<b>Cash Receipts:</b>								
Intergovernmental Collections from offenders Subsidy	\$ 5,334,283	\$ 379,907	\$ 5,334,283	\$ 41,957	\$ 73,899	\$ 7,316	\$ 241,659	\$ 5,334,283
Total Cash Receipts	5,334,283	379,907	5,714,190	41,957	73,899	7,316	241,659	6,079,021
<b>Cash Disbursements:</b>								
Personnel	3,901,975	308,695	4,210,670			7,000	21,000	4,238,670
Operating costs	1,113,878	32,239	1,146,117					1,146,117
Program costs	173,662	8,046	181,708					181,708
Equipment	15,000		15,000					15,000
Offender Expenses					6,805			6,805
Offender legal obligations				38,124				38,124
Offender reimbursements					68,646			68,646
Offender savings paid at exit							224,216	224,216
Total Cash Disbursements	5,204,515	348,980	5,553,495	38,124	75,451	7,000	245,216	5,919,286
Disbursements from prior FY (Including refund to ODRC)	76,847	131,844	208,691					208,691
Other Sources								
Interest	1,992		1,992					1,992
Advances in from agency	200,000		200,000					200,000
Advances (out) to Agency	(200,000)		(200,000)					(200,000)
Total Other Sources (Uses)	1,992	-	1,992	-	-	-	-	1,992
Total Receipts Over/(Under) Disbursements	54,913	(100,917)	(46,004)	3,833	(1,552)	316	(3,557)	(46,964)
Fund Cash Balances, July 1, 2008	775,469	68,258	843,727	7,655	5,183	900	24,776	882,241
Fund Cash Balances (deficit), June 30, 2009	\$ 830,382	\$ (32,659)	\$ 797,723	\$ 11,488	\$ 3,631	\$ 1,216	\$ 21,219	\$ 835,277
Unpaid Obligations/Open Purchase Orders	\$ 388,948	\$ (32,659)	\$ 356,289					

See the accompanying notes to the financial statements.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010 AND 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Summit County Community Based Correctional Facility, (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 197, and 186 offenders as of June 30, 2010 and 2009, respectively. The Facility's Governing Board administers the Facility. The Board is comprised of nine members serving three year terms.

For the years ended June 30, 2010 and 2009, the financial statements present all funds related to the Facility.

The Facility's Governing Board has contracted Facility operation responsibilities to Oriana House, Inc., a non profit organization. Oriana House is responsible for essentially all management decisions related to the Facility, subject to the Facility's Governing Board's oversight.

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Ohio Department of Rehabilitation and Corrections prescribes or permits, 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.

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

**C. Cash**

At June 30, 2010 and 2009, the carrying value of the Facility's cash fund balances were \$1,339,039 and \$835,277 respectively.

During 2010 and 2009 cash is held in demand deposits, a money market account and petty cash.

**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.

**Capital CAP 003:** Reports amounts received from the ODRC to finance all or part of the cost of the renovating or building facilities.

**Oriana House Subsidy**

Oriana House Subsidy consist of fiscal support provided by the managing nonprofit agency in excess of the costs financed by the 501-501 funding.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010 AND 2009  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Fund Accounting (continued)**

**Offender Funds**

**Resident Program Fund:** Reports receipts from a per diem fee charged to non-indigent offenders for room, board and medical treatment per Ohio Revised Code Section 2301.56 (C).

**Offender Personal Funds:** Reports 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 Funds Allowable Costs:** Reports amounts received from telephone commissions generated by calls offenders place to locations outside the Facility. The Facility spends this money for programs and services benefiting the offenders.

**Other / Miscellaneous:** Reports amounts received from vending machine commission generated by purchases offenders make in the Facility. The Facility spends this money for programs and services benefiting the offenders. Also reports amounts reimbursed by offenders for cab and bus fees incurred by the facility on their behalf; and other offender related items.

**E. 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.

Summit County Community Based Correction Facility conforms to the purchasing guidelines approved by the Facility's Governing Board.

A summary of fiscal years 2010 and 2009 budgetary activity appears in Note 2.

**F. Property, Plant and Equipment**

The Facility records acquisitions of property, plant and equipment as capital project 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 reflected as a liability under the basis of accounting the Facility uses for this report.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010 AND 2009  
(Continued)**

**2. BUDGETARY ACTIVITY**

Budgetary activity for ODRC 501-501 funding for the years ended 2010 and 2009 are as follows:

2010 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 6,517,230	\$ 6,517,230	\$ -

2009 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 5,347,283	\$ 5,347,283	\$ -

**3. COLLATERAL ON DEPOSITS AND INVESTMENTS**

**Grants and State Appropriations**

The Facility has Federal Deposit Insurance Corporation (FDIC) coverage for up to \$250,000 of its demand deposit accounts. Excess deposits are uncollateralized.

**Offender Funds**

**Deposits**

The Facility has Federal Deposit Insurance Corporation coverage of \$250,000 for Offender Funds. Excess deposits are uncollateralized.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010 AND 2009  
(Continued)**

**4. REFUND TO ODRC**

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twelfth 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 years ending June 30, 2010 and 2009. 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.

Refund to ODRC		
	<b>2010</b>	<b>2009</b>
Cash, July 1	\$830,382	\$775,469
Disbursements Against Prior Year Budget	(133,394)	(36,399)
Receipts for Prior Year Grant	13,000	
FY 08 Amount Refunded to State		(40,447)
Cash Refunded to ODRC, July 1 Payables	(1,992)	
Sub-Total	707,996	698,623
501 Grant Cash Receipts	6,530,230	5,334,283
501 Grant Receipts Receivable*	(13,000)	13,000
Interest	867	1,992
Budgetary Basis Disbursements	(6,517,230)	(5,347,283)
Increase in Contingent Benefit Liability	5,186	9,373
Increase in Reserved for Compensated Absences	94,142	
Amount Subject to Refund, June 30	808,191	709,988
Reserved for compensated absences	(352,998)	(258,856)
Contingent Benefit Liability	(14,559)	(9,373)
Decrease in 1/12th Reserve from FY 2006	1,667	1,667
Up to One-Twelfth of 501 Award Cash Reserve	(441,434)	(441,434)
Refundable to ODRC	\$867	\$1,992

Calculation of Payable to ODRC		
	<b>2010</b>	<b>2009</b>
Payable, July 1	\$1,992	\$40,447
Cash Refunded		(40,447)
Refundable to ODRC, Current fiscal year	867	1,992
Payable, June 30	\$2,859	\$1,992

\* The \$13,000 reflects fiscal year 2009 grant receipts which were not received by the CBCF until fiscal year 2010.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010 AND 2009  
(Continued)**

**5. RESERVE FOR COMPENSATED ABSENCES AND CONTINGENT BENEFIT LIABILITY**

During fiscal year 2005, the Facility received permission from the Ohio Department of Rehabilitation and Corrections to accrue employee vacation and sick leave as grant expenditures at the time the leave was earned and to reduce the accrual balance when leave is used. At June 30, 2010 and 2009, \$367,558 and \$268,229, respectively, was included in the 501-501 Fund Cash Balance for this reserve.

During fiscal year 2009, the facility began recognizing the retention plan for key employees on a monthly basis when the benefits are earned; and reduce the liability when the benefits are paid. Prior to this, the expense was recognized by the facility when paid. At June 30, 2010 and 2009, \$14,559 and \$9,373, was included in the 501-501 Fund Cash Balance for this reserve as a Contingent Benefit Liability.

**6. RETIREMENT SYSTEM**

The employees of the Community Based Correctional Facility are not members of the Ohio Public Employee Retirement System. All employees contribute to Social Security.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Facility has obtained commercial insurance for the following risks:

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

**8. CONTINGENT LIABILITIES**

The Community Based Correctional Facility is not currently a defendant in any lawsuits.

**9. RELATED PARTY TRANSACTION**

The Facility paid Oriana House Inc. rentals of \$27,000, for both fiscal years June 30, 2010 and 2009.

**10. ADVANCES IN FROM/OUT TO AGENCY**

In order to balance the Facility's 501-501 Fund Cash Balance of June 30, 2010 and 2009 to the total of the "1/12<sup>th</sup>" cash reserve plus balance of unpaid obligations, advances in from and out to Agency are recognized. The advances were provided from the managing nonprofit agency to the Facility's checking account on an "as needed" basis, due to delays in receiving quarterly funding from the State or the County. These advances were used to cover payroll, benefits, various expenses and outstanding checks. The amount needed to fund the Facility checking account was determined by daily reconciliation and cash needs analysis on the Facility checking account. When the quarterly funding was received, the advances were repaid.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2010 AND 2009  
(Continued)**

**11. DEFICIT CASH BALANCES**

At June 30, 2010 and 2009, the Oriana House Subsidy Fund is reporting deficit cash fund balances of \$38,651 and \$32,659, respectively. These deficit cash balances resulted due to timing differences between the recognition of cash basis disbursements (primarily payroll) and receipt of cash basis subsidy reimbursements from Oriana House, Inc. These deficits are represented by accounts receivable to the Facility from Oriana House, Inc. which are liquidated subsequent to fiscal year-end. These deficits do not represent expenditures of 501-501 grant funds.



# Mary Taylor, CPA

Auditor of State

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

Summit County Community Based Correctional Facility  
Summit County  
264 E. Crosier Street  
Akron, Ohio 44309

To the Members of the Facility Governing Board:

We have audited the financial statements of the Summit County Community Based Correctional Facility, Summit County, Ohio, (the Facility) as of and for the years ended June 30, 2010 and 2009, and have issued our report thereon dated December 13, 2010, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitation and Corrections prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Facility's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Facility's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Facility's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Facility's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Facility's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Facility's management in a separate letter dated December 13, 2010.

We intend this report solely for the information and use of management, the Members of the Facility Governing Board, and others within the Facility. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

December 13, 2010

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
SUMMIT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2010 AND 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2008-001	<p><b>Significant Deficiency – Financial Statement Reclassifications and Adjustment:</b> Certain expenditures were reclassified between the 501-501 grant column and Oriana House Subsidy Column on the financial statements. Additionally, intergovernmental revenues and related expenditures were adjusted to account for grant revenue received after year end.</p>	No	Partially Corrected; a similar comment was reported in the management letter.





# Dave Yost • Auditor of State

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY**

**SUMMIT 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  
FEBRUARY 10, 2011**