



Dave Yost • Auditor of State

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

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Dave Yost • Auditor of State

Northwest Community Corrections Center
Wood County
1740 East Gypsy Lane
Bowling Green, Ohio 43402-9081

To the Members of the Judicial Advisory Board and 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 government 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.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

January 28, 2013

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Northwest Community Corrections Center
Wood County
1740 East Gypsy Lane
Bowling Green, Ohio 43402-9081

To the Members of the Judicial Advisory Board and Facility Governing Board:

We have audited the accompanying financial statements of Northwest Community Corrections Center, Wood County, Ohio (the Facility), as of and for the years ended June 30, 2012 and 2011. 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.

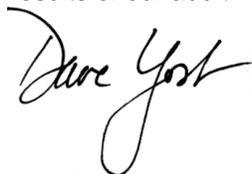
As described more fully in Note 1, the Facility has prepared these financial statements using accounting practices the Ohio Department of Rehabilitation and Corrections prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). 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 Ohio Department of Rehabilitation and Corrections permits. 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, 2012 and 2011 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, 2012 and 2011, 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 as of June 30, 2012 and 2011 of Northwest Community Corrections Center, Wood County, Ohio, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2013, 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 black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

January 28, 2013

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
NAME OF FACILITY: NORTHWEST COMMUNITY CORRECTIONS CENTER**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2012**

	<u>State Appropriations and Grants</u>		<u>Offender Funds</u>		
	ODRC 501-501	Federal	Resident Program	Offender Personal Funds	Totals
Cash Receipts:					
Intergovernmental	\$1,786,404	\$48,578	\$12,306		\$1,847,288
Receipts for offenders			30,375	\$76,024	106,399
Collections from offenders			25		25
Commissions			16,061		16,061
Reimbursement	14,519		23,444		37,963
	<u>1,800,923</u>	<u>48,578</u>	<u>82,211</u>	<u>76,024</u>	<u>2,007,736</u>
Total Cash Receipts					
Cash Disbursements:					
Personnel	1,239,886	115,103			1,354,989
Operating costs	159,821	17,329	26,993		204,143
Program costs	106,155		34,269		140,424
Equipment	74,129		900		75,029
Offender Disbursements:					
Offender legal obligations				3,609	3,609
Offender reimbursements				58,671	58,671
Offender savings paid at exit				15,189	15,189
	<u>1,579,991</u>	<u>132,432</u>	<u>62,162</u>	<u>77,469</u>	<u>1,852,054</u>
Total Cash Disbursements					
Disbursements from prior FY (Including refund to ODRC)	<u>142,557</u>				<u>142,557</u>
Total Receipts Over/(Under) Disbursements	<u>78,375</u>	<u>(83,854)</u>	<u>20,049</u>	<u>(1,445)</u>	<u>13,125</u>
Fund Cash Balances, July 1, 2011	<u>291,174</u>	<u>96,183</u>	<u>262,641</u>	<u>5,382</u>	<u>655,380</u>
Fund Cash Balances, June 30, 2012	<u>\$ 369,549</u>	<u>\$ 12,329</u>	<u>\$ 282,690</u>	<u>\$ 3,937</u>	<u>\$ 668,505</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 195,151</u>				

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

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
NAME OF FACILITY: NORTHWEST COMMUNITY CORRECTIONS CENTER**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2011**

	State Appropriations and Grants		Offender Funds		
	ODRC 501-501	Federal	Resident Program	Offender Personal Funds	Totals
Cash Receipts:					
Intergovernmental	\$ 1,826,404	\$ 68,404	\$ 49,710		\$ 1,944,518
Receipts for offenders			7,314	\$ 120,025	127,339
Commissions			10,063		10,063
Reimbursement	20,285		143,004		163,289
Total Cash Receipts	1,846,689	68,404	210,091	120,025	2,245,209
Cash Disbursements:					
Personnel	1,120,276	66,459	73,310		1,260,045
Operating costs	242,756	30,045	21,063		293,864
Program costs	134,696				134,696
Equipment	162,921				162,921
Offender Disbursements:					
Offender legal obligations				2,908	2,908
Offender reimbursements				96,207	96,207
Offender savings paid at exit				31,874	31,874
Total Cash Disbursements	1,660,649	96,504	94,373	130,989	1,982,515
Disbursements from prior FY (Including refund to ODRC)	300,442				300,442
Total Receipts Over/(Under) Disbursements	(114,402)	(28,100)	115,718	(10,964)	(37,748)
Fund Cash Balances, July 1, 2010	405,576	124,283	146,923	16,346	693,128
Fund Cash Balances, June 30, 2011	\$ 291,174	\$ 96,183	\$ 262,641	\$ 5,382	\$ 655,380
Unpaid Obligations/Open Purchase Orders	\$ 142,557				

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

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Northwest Community Corrections Center, Wood County, Ohio (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 64 offenders. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the Counties the Facility serves comprise 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 Board includes at least one common pleas court judge from each county the Facility serves. The Facility serves the following counties:

Wood	Fulton	Williams
Defiance	Henry	

For the years ended June 30, 2012 and 2011, the financial statements present all funds related to the Facility.

B. Basis of Accounting

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

These statements adequately disclose material matters the Ohio Department of Rehabilitation and Corrections requires.

C. Deposits

The Wood 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.

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.

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

Federal: Reports amounts received from the Federal government, including amounts passed through ODRC. The Facility received ABLE and Title I funding for contracting instructors and specialist to aid in the education and rehabilitation of offenders. The activity of these funds is reported separately on the accompanying financial statements.

Offender Funds

Resident Program Fund: Effective October 10, 2006, HB162 established the Resident Program Fund. Upon approval of the facility governing board, the director of the CBCF may establish a Resident Program Fund. The director shall deposit in the fund all revenues received by the facility from commissions on telephone systems, commissary operations, reimbursable costs such as per diem and medical services, and similar services.

Previously, CBCFs maintained separate Offender Per Diem, Commissary, Telephone Commission Funds as well as "Other" Funds for similar services (i.e. vending commissions). These funds have been combined to establish the Resident Program Fund.

Offender Personal Funds: This fund reported 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.

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 Wood 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 2 include cash disbursed against the current year budget plus amounts spent within ninety days of June 30 to liquidate year-end commitments. Amounts 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 2012 and 2011 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

The Facility records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these acquisitions as assets.

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

G. 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.

2. Budgetary Activity

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2012 and 2011 follows:

2012 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,786,404	\$1,760,623	\$25,781

2011 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,826,404	\$1,782,921	\$43,483

3. 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

The Facility has Federal Deposit Insurance Corporation coverage of \$250,000 for Offender Funds. There were no uncollateralized amounts at June 30, 2012 and 2011.

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. 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.

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

4. Refund To ODRC (Continued)

Refund to ODRC		
	2012	2011
Cash, July 1	\$291,174	\$405,576
Disbursements Against Prior Year Budget	(\$142,557)	(\$235,991)
Payable to ODRC, July 1		(\$64,451)
Sub-Total	\$148,617	\$105,134
501 Cash Receipts	1,786,404	1,826,404
Budgetary Basis Disbursements	(1,760,623)	(1,782,920)
Amount Subject to Refund, June 30	\$174,398	148,618
One-Twelfth of 501 Award	(148,867)	\$ (152,200)
Refundable to ODRC	\$25,531	

Calculation of Payable to ODRC		
	2012	2011
Payable, July 1		\$ 64,451
Cash Refunded		\$ (64,451)
Refundable to ODRC, June 30	\$ 25,531	
Payable, June 30	\$ 25,531	

5. Retirement System

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 plan benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OPERS members contributed 10 percent of their gross salaries and the Facility contributed an amount equaling 14 percent, respectively, of participants' gross salaries. The Facility has paid all contributions required through June 30, 2012.

6. Risk Management

The Facility is exposed to various risks of property and casualty losses, and injuries to employees.

The Facility insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Facility belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

6. Risk Management (Continued)

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2010, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2011 and 2010 (the latest information available):

	<u>2011</u>	<u>2010</u>
Assets	\$33,362,404	\$34,952,010
Liabilities	<u>(14,187,273)</u>	<u>(14,320,812)</u>
Net Assets	<u>\$19,175,131</u>	<u>\$20,631,198</u>

At December 31, 2011 and 2010, respectively, the liabilities above include approximately \$13 million and \$12.9 million of estimated incurred claims payable. The assets above also include approximately \$12.1 million and \$12.4 million of unpaid claims to be billed to approximately 455 member governments in the future, as of December 31, 2011 and 2010, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2011, the Facility's share of these unpaid claims collectible in future years is approximately \$26,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2012</u>	<u>2011</u>
\$28,123	\$24,808

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011
(Continued)**

6. Risk Management (Continued)

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.



Dave Yost • Auditor of State

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

Northwest Community Corrections Center
Wood County
1740 East Gypsy Lane
Bowling Green, Ohio 43402-9081

To the Members of the Judicial Advisory Board and Facility Governing Board:

We have audited the financial statements of Northwest Community Corrections Center, Wood County, Ohio (the Facility), as of and for the years ended June 30, 2012 and 2011, and have issued our report thereon dated January 28, 2013, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitations 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2012-001 described in the accompanying schedule of findings to be a material weakness.

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 also noted certain matters not requiring inclusion in this report that we reported to the Facility's management in a separate letter dated January 28, 2013.

The Facility's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Facility's response and, accordingly, we express no opinion on it.

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



Dave Yost
Auditor of State

January 28, 2013

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2012 AND 2011**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2012-001

Offender Personal Funds - Material Weakness

Sound financial reporting is the responsibility of the Executive Director and Governing Board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The results of audit procedures identified errors in the Offender Personal Funds that required audit adjustments ranging from \$1,779 to \$81,139. The deficiencies resulting in audit adjustments consisted of, but were not limited to the following:

- Untimely posting of reimbursements from the Offender Personal Funds to the ODRC 501 State Appropriation and Resident Program Funds;
- Untimely posting of reimbursements from the Work Industry to the Offender Personal Funds; and
- No reconciliation between the Offender Personal Funds balance and the individual resident accounts balance.

The failure to record accurate financial activity on the financial statements and lack of appropriate review and approval could result in material misstatements and inaccurate financial reporting.

To ensure the Facility's financial statements are complete and accurate, the Facility should adopt policies and procedures, including timely posting of reimbursements and reconciliation of accounts, to identify and correct errors and omissions.

Officials' Response:

The AOS requested adjustments will make the reconciling of the accounts much easier and more correct.

We are hoping to utilize the AOS report when reporting to the Department of Rehabilitation and Corrections. Currently they have us completing a different form. This would save future auditor time and wouldn't have to move the numbers around to different columns.

The amount to be paid back to the Department of Rehabilitation and Corrections is due to a medical invoice from Correctional Healthcare that was estimated to come in at the end of June but did not come in until July.

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Dave Yost • Auditor of State

NORTHWEST COMMUNITY CORRECTIONS CENTER

WOOD 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 12, 2013**