

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY
Regular Audit
For the Years Ended June 30, 2014 and 2013**

Perry & Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

Governing Board
MonDay Community Correctional Institution
1951 South Gettysburg Avenue
Dayton, Ohio 45417-4160

We have reviewed the *Independent Auditor's Report* of the MonDay Community Correctional Institution, Montgomery County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period July 1, 2012 through June 30, 2014. 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. The MonDay Community Correctional Institution is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

March 16, 2015

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**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

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INDEPENDENT AUDITOR'S REPORT

December 24, 2014

MonDay Community Correctional Institution
Montgomery County
1951 South Gettysburg Avenue
Dayton, Ohio 45417-4160

To the Members of the Governing Board:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the **MonDay Community Correctional Institution**, Montgomery County, Ohio, (the Facility), as of and for the years ended June 30, 2014 and 2013.

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 opinion.

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

As described in Note 1 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, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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, 2014 and 2013, 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 of the MonDay Community Correctional Institution, Montgomery County, Ohio, as of June 30, 2014 and 2013, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 24, 2014, 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.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES (CASH BASIS) - ALL FUNDS -
FOR THE YEAR ENDED JUNE 30, 2014**

	State Appropriations and Grants					Offender Funds				Totals
	ODRC 501-501	Federal Grant Match	Federal	ABLE Federal	TITLE 1 Federal	Offender Personal Funds	Work Release	Other Sources	Other/ Misc.	
Cash Receipts:										
Intergovernmental	\$ 5,379,811	\$ 58,069	\$ 25,316	\$ 32,095	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 5,504,291
Receipts for offenders	-	-	-	-	-	232,071	-	-	-	232,071
Collections from offenders	-	-	-	-	-	-	23,868	-	-	23,868
Commissions	-	-	-	-	-	-	64,330	-	3,482	67,812
Reimbursement	-	-	-	-	-	-	2,037	91,269	-	93,306
Other	-	-	-	-	-	-	388	3,414	1,894	5,696
Total Cash Receipts	5,379,811	58,069	25,316	32,095	9,000	232,071	90,623	94,683	5,376	5,927,044
Cash Disbursements:										
Personnel	4,517,727	54,309	-	32,095	8,000	-	-	20	-	4,612,151
Operating cost	780,122	-	25,316	-	-	-	70,303	92,391	4,194	972,326
Program cost	99,803	-	-	-	-	-	35,453	-	-	135,256
Equipment	22,685	-	-	-	-	-	3,941	2,272	-	28,898
Offender Disbursements:										
Offender legal obligations	-	-	-	-	-	34,364	-	-	-	34,364
Offender reimbursements	-	-	-	-	-	13,302	-	-	-	13,302
Offender payments to CBCF	-	-	-	-	-	8,328	-	-	-	8,328
Other Offender payments	-	-	-	-	-	144,179	-	-	-	144,179
Offender savings paid at exit	-	-	-	-	-	17,935	-	-	-	17,935
Total Cash Disbursements	5,420,337	54,309	25,316	32,095	8,000	218,108	109,697	94,683	4,194	5,966,739
Total Receipts Over/(Under) Disbursements	(40,526)	3,760	-	-	1,000	13,963	(19,074)	-	1,182	(39,695)
Fund Cash Balances, July 1, 2013	119,957	(17,592)	-	-	(3,000)	2,796	68,336	-	3,427	173,924
Fund Cash Balances, June 30, 2014	\$ 79,431	\$ (13,832)	\$ -	\$ -	\$ (2,000)	\$ 16,759	\$ 49,262	\$ -	\$ 4,609	\$ 134,229
Unpaid Obligations/Open Purchases Orders	<u>\$ 189,998</u>									

The notes to the financial statements are an integral part of the financial statements

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES (CASH BASIS) - ALL FUNDS -
FOR THE YEAR ENDED JUNE 30, 2013**

	State Appropriations and Grants					Offender Funds				Totals
	ODRC 501-501	Federal Grant Match	Federal	ABLE Federal	TITLE 1 Federal	Offender Personal Funds	Work Release	Other Sources	Other/ Misc.	
Cash Receipts:										
Intergovernmental	\$ 5,302,795	\$ 72,498	\$ 26,467	\$ 32,095	\$ 7,725	\$ -	\$ -	\$ -	\$ -	\$ 5,441,580
Receipts for offenders	-	-	-	-	-	179,410	-	-	-	179,410
Collections from offenders	-	-	-	-	-	-	29,203	-	-	29,203
Commissions	-	-	-	-	-	-	49,622	-	3,685	53,307
Reimbursement	-	-	-	-	-	-	1,057	92,944	-	94,001
Other	-	-	-	-	-	-	1,195	4,772	664	6,631
Total Cash Receipts	5,302,795	72,498	26,467	32,095	7,725	179,410	81,077	97,716	4,349	5,804,132
Cash Disbursements:										
Personnel	4,442,601	72,000	-	32,095	6,000	-	-	300	-	4,552,996
Operating cost	785,066	-	26,467	-	-	-	98,038	96,874	4,253	1,010,698
Program cost	104,034	-	-	-	-	-	67,592	-	-	171,626
Equipment	22,222	-	-	-	-	-	45,119	542	-	67,883
Offender Disbursements:										
Offender legal obligations	-	-	-	-	-	35,144	-	-	-	35,144
Offender reimbursements	-	-	-	-	-	8,767	-	-	-	8,767
Offender payments to CBCF	-	-	-	-	-	6,442	-	-	-	6,442
Other Offender payments	-	-	-	-	-	109,455	-	-	-	109,455
Offender savings paid at exit	-	-	-	-	-	23,158	-	-	-	23,158
Total Cash Disbursements	5,353,923	72,000	26,467	32,095	6,000	182,966	210,749	97,716	4,253	5,986,169
Disbursements from prior fiscal year - 2012 - (including refund to ODRC) -	44,741	-	-	-	-	-	-	-	-	44,741
Total Receipts Over/(Under) Disbursements	(95,869)	498	-	-	1,725	(3,556)	(129,672)	-	96	(226,778)
Fund Cash Balances, July 1, 2012	215,826	(18,090)	-	-	(4,725)	6,352	198,008	-	3,331	400,702
Fund Cash Balances, June 30, 2013	\$ 119,957	\$ (17,592)	\$ -	\$ -	\$ (3,000)	\$ 2,796	\$ 68,336	\$ -	\$ 3,427	\$ 173,924
Unpaid Obligations/Open Purchases Orders	<u>\$ 58,889</u>									

The notes to the financial statements are an integral part of the financial statements

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Facility

MonDay Community Correctional Institution (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 220 offenders as of June 30, 2014. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the County 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 Facility serves a 6 county catchment area for males, and serves all 88 counties in the State of Ohio for females.

For the years ended June 30, 2014 and 2013, the financial statement presents all funds related to the Facility.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the Ohio Department of Rehabilitation and Correction. 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 adequately disclose material matters the Ohio Department of Rehabilitation and Correction requires.

C. Deposits

The Montgomery 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, work release cash and benevolent 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 Correction (ODRC) 501-501 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Facility to support general operating costs.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Federal Grant Match

Ohio Office of Criminal Justice Services (OCJS) Funding: OCJS serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from OCJS under the Residential Substance Abuse Treatment (RSAT) Program. These monies are used to pay salaries and fringe benefits of Staff that work directly with MonDay residents that are in the RSAT Program. This grant requires a 25% match from MonDay.

Federal

Department of Education (DOE) Funding: MonDay receives Federal monies from DOE under the National School Lunch Program. DOE reimburses MonDay for food costs associated with providing meals to residents that are under the age of 21. It should be noted that these monies are not in the form of a grant.

Miami Valley Career Technology Center (MVCTC) Funding: Miami Valley Career Technology Center serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from MVCTC under the Adult Basic Literacy Education (ABLE) Program. These monies are used to pay salaries and fringe benefits of Teachers that work directly with MonDay residents that are enrolled in MonDay's Education Program.

Ohio Department of Rehabilitation and Correction (ODRC) Funding: ODRC serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from ODRC under the Title 1 Education Program. These monies are used to pay salaries and fringe benefits of Teachers that work directly with MonDay residents that are under the age of 21 and are enrolled in MonDay's Education Program.

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 that offenders may 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.

Work Release Fund: This fund receives other Offender Funds, such as telephone and vending commissions, receipts from the sale of phone cards to offenders and per diem rates charged to employed offenders. This fund pays for programs and services benefiting offenders, such as indigent offenders' personal care supplies, clothing and other miscellaneous supplies to meet residents' needs.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Other Funds

Other Sources Fund: This fund receives (a) reimbursement from another Facility for meals provided by the Facility to the Facility and (b) other miscellaneous receipts from other entities that are a reimbursement of the Facility's costs.

Benevolent Fund: This fund receives other funds, such as vending commissions and donations. This fund is for the benefit of MonDay Staff, and is used for purchases such as flowers for hospitalized Staff or deceased relatives of Staff, and for Staff recognition awards.

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 Montgomery 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 2014 and 2013 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. The financial statements do not report these items as assets.

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.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2014 and 2013 follows:

2014 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 5,490,816	\$ 5,490,396	\$ 420
2013 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 5,302,795	\$ 5,241,727	\$ 61,068

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 that the County holds as custodian for the Facility.

Deposits

Offender, Work Release and Other Misc. (Benevolent) Funds

The Facility has Federal Deposit Insurance Corporation coverage of \$250,000 for Offender, Work Release and Benevolent Funds. There were no uncollateralized amounts at June 30, 2014 and 2013.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(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, 2014, and 2013. 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 upon receiving an invoice from ODRC requesting the refund of unspent funds. This refund is usually requested upon completion of the fiscal year's audit.

Refund to ODRC		
	2014	2013
Cash, July 1	\$ 119,957	\$ 215,826
Disbursements Against Prior Year Budget	(119,939)	(171,085)
Payable to ODRC, July 1	-	(44,741)
Sub-Total	18	-
501 Cash Receipts	5,379,811	5,302,795
Budgetary Basis Disbursements	(5,490,396)	(5,241,727)
Amount Subject to Refund, June 30	(110,567)	61,068
1/12 of 501 Award or June 30 Cash Balance	79,431	119,957
Refundable to ODRC	\$ -	\$ -

Calculation of Payable to ODRC		
	2014	2013
Payable, July 1	\$ -	\$ 44,741
Cash Refunded	-	(44,741)
Refundable to ODRC	-	-
Payable, June 30	\$ -	\$ -

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 2014 and 2013, OPERS members contributed 10% of their gross salaries and the Facility contributed an amount equaling to 14% of participants' gross salaries. The Facility has paid all contributions required through June 30, 2014.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

6. RISK MANAGEMENT

Commercial Insurance

The Facility is included in Montgomery County's commercial insurance policies, and is charged once a year by the County for its allocation of annual premiums. The Facility has commercial insurance coverage for the following risks:

- Comprehensive property and general liability.
- Automobile liability.
- Public Employers liability.

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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**

December 24, 2014

MonDay Community Correctional Institution
Montgomery County
1951 South Gettysburg Avenue
Dayton, Ohio 45417-4160

To the Members of the Governing Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards, the financial statements of the **MonDay Community Correctional Institution**, Montgomery County, Ohio (the Facility), as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, and have issued our report thereon dated December 24, 2014, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitation and Correction permits rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Facility's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion 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, 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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Facility's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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*.

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 communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

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Dave Yost • Auditor of State

MONDAY COMMUNITY CORRECTIONAL INSTITUTION

MONTGOMERY 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
MARCH 26, 2015**