



**PERRY**

**& Associates CPAs**

**PASSION** *Beyond the Numbers*

**BELMONT-HARRISON JUVENILE DISTRICT  
BELMONT COUNTY  
AGREED-UPON PROCEDURES  
FOR THE YEARS ENDED DECEMBER 31, 2022 - 2021**



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Trustees  
Belmont-Harrison Juvenile District  
210 Fox-Shannon Place  
St. Clairsville, Ohio 43950

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Belmont-Harrison Juvenile District, Belmont County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2021 through December 31, 2022. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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 Belmont-Harrison Juvenile District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

**May 18, 2023**

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**BELMONT-HARRISON JUVENILE DISTRICT  
BELMONT COUNTY**

**TABLE OF CONTENTS**

<b><u>TITLE</u></b>	<b><u>PAGE</u></b>
Independent Accountants' Report on Applying Agreed-Upon Procedures .....	1

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Belmont-Harrison Juvenile District  
Belmont County  
210 Fox-Shannon Place  
St. Clairsville, Ohio 43950

We have performed the procedures enumerated below on the **Belmont-Harrison Juvenile District**, Belmont County (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2022 and 2021, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

**Cash**

1. Belmont County is the custodian for the District's deposits, and therefore the County's deposit and investment pool holds the Districts assets. We compared the District's fund balances reported on its December 31, 2022 Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances to the balances reported in Belmont County's accounting records. The amounts agreed.
2. We agreed the January 1, 2021 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the December 31, 2020 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2022 beginning fund balances for each fund recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the December 31, 2021 balances in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances. We found no exceptions.

### **Intergovernmental Cash Receipts**

1. We confirmed individual amounts paid from Belmont County to the District during 2022 and 2021 with the County. We found no exceptions.
  - a. We inspected the Transaction History Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected Transaction History Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
  
2. We confirmed individual amounts paid from Harrison County to the District during 2022 and 2021 with the County. We found no exceptions.
  - a. We inspected the Transaction History Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected Transaction History Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Other Receipts**

1. We selected 10 other receipts from the year ended December 31, 2022 and 10 other receipts from the year ended 2021 and:
  - a. Agreed the receipt amount recorded in the Transaction History Report to supporting documentation. The amounts agreed.
  - b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
  - c. Inspected the Transaction History Report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2020.
  
2. We inquired of management, and inspected the Transaction History Reports for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. We observed no new debt issuances, nor any debt payment activity during 2022 or 2021.

### **Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2022 and one payroll check for five employees from 2021 from the Payroll Transmittal Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Transmittal Report to supporting documentation (timecard or legislatively approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account code to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.



### **Payroll Cash Disbursements (Continued)**

2. We selected three new employees and Board of Trustees from 2022 and three new employees and Board of Trustees from 2021 and: We inspected the employees'/Board of Trustees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - a. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items above to the Employee Information Report.We found no exceptions.

### **Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Transaction History Report for the year ended December 31, 2022 and 10 from the year ended 2021 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the canceled check agreed to the check number, date, payee name and amount recorded in the Transaction History Report and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.

### **Compliance – Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2022 and 2021 for the General Fund. Expenditures did not exceed appropriations.
2. We inspected the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances for the years ended December 31, 2022 and 2021 for negative cash fund balance. Ohio Rev. Code § 5705.10 (l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

### **Sunshine Law Compliance**

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2.
  - a. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.
  - b. The District did not have any denied public records requests during the engagement period.
  - c. The District did not have any public records requests with redactions during the engagement period.

### Sunshine Law Compliance (Continued)

3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found the District did not include the public records policy within the policy manual.
6. We observed that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found the District did not have a public records policy poster.
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

### Other Compliance

1. Ohio Rev. Code § 117.38 requires districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2022 and 2021 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



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

April 21, 2023

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# OHIO AUDITOR OF STATE KEITH FABER



**BELMONT HARRISON JUVENILE DISTRICT**

**BELMONT COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 5/30/2023**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)