



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Central Ohio Youth Center
Union County
18100 State Route 4
Marysville, Ohio 43040

We have performed the procedures enumerated below on the Central Ohio Youth Center's (the Center's) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Center. The Center is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Center.

The Board of Trustees and the management of the Center have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Center's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transactions and balances. 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. Other than for the Center's GED Fund bank account, Union County is custodian for the Center's deposits, and therefore the County's deposit and investment pool holds the Center's assets. We compared the Center's fund balances reported on its December 31, 2023 Finance Report to the balances reported in Union County's accounting records. We noted a \$658 difference between the Center's and Union County's ledgers due to voided warrants not being uniformly applied.
2. For the Center's GED fund bank account, we recalculated the December 31, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
3. We agreed the January 1, 2022 beginning fund balances for recorded in the Account Trial Balance Report to the December 31, 2021 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2023 beginning fund balances for each fund recorded in the Account Trial Balance Report to the December 31, 2022 balances in the Account Trial Balance Report. We found no exceptions.

Cash (Continued)

4. We agreed the 2023 and 2022 totals per the GED Fund bank reconciliation as of December 31, 2023 and 2022 plus the total of the December 31, 2023 and 2022 fund cash balances reported in the Account Trial Balance Report (Union County) to the financial statements filed by the Center in the Hinkle System. The amounts agreed.
5. We confirmed the December 31, 2023 GED bank account balance with the Center's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2023 bank reconciliation without exception.

Other Confirmable Cash Receipts

We confirmed the individual amounts paid from Champaign, Delaware, Logan, Madison and Union Counties to the Center during 2023 and 2022 with the Counties. We found no exceptions.

- a. We inspected the Revenue Detail Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
- b. We inspected the Revenue Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2023 and 10 other receipts from the year ended 2022 and:

- a. Agreed the receipt amount recorded in the Revenue Detail 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 Revenue Detail 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, 2021.
2. We inquired of management and inspected the Revenue Detail Report and Expense Detail Report for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. There were no new debt issuances, nor any debt payment activity during 2023 or 2022.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2023 and 1 payroll check for 5 employees from 2022 from the Detail Payroll History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail Payroll History Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files and/or minute record. 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 3 new employees from 2023 and 3 new employees from 2022 and:
 - a. We inspected the employees' Personnel Action Request Forms for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a. above to the Employee General Information kept on file at Union County.

We found no exceptions.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023 to confirm remittances were timely charged by the fiscal agent (Union County) and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2023. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2024	December 22, 2023	\$6,467	\$6,467
State income taxes	January 15, 2024	December 22, 2023	\$2,075	\$2,075
OPERS retirement	January 30, 2024	December 27, 2023	\$20,391	\$20,391
STRS retirement	January 31, 2024	December 22, 2023	\$1,502	\$1,502

We found no exceptions.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Expense Detail Report for the year ended December 31, 2023 and 10 from the year ended 2022 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 returned, canceled check agreed to the check number, date, payee name and amount recorded in the Expense Detail 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 one instance where the certification date was after the vendor invoice date and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments including outstanding encumbrances) 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, 2023 and 2022 for the General and Food Service Funds. Expenditures did not exceed appropriations.
2. We inspected the Account Trial Balance Report for the years ended December 31, 2023 and 2022 for negative cash fund balance. Ohio Rev. Code § 5705.10 (I) 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 Center'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. We inquired with Center management and determined that the Center did not have any completed public records requests, denied public records requests, or public records requests with redactions during the engagement period.
3. We inquired whether the Center 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 inquired with Center management and determined that the Center did not have written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inspected the Center's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Center's poster describing their Public Records Policy was displayed conspicuously in all branches of the Center as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Center management and determined that the Center did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Center management and determined that the Center 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 Center 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.

Sunshine Law Compliance (Continued)

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

Ohio Rev. Code § 117.38 requires centers 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 Center 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, 2023 and 2022 in the Hinkle system. We found no exceptions.

We are required to be independent of the Center 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.



Keith Faber
Auditor of State
Columbus, Ohio

May 21, 2024

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OHIO AUDITOR OF STATE KEITH FABER



CENTRAL OHIO YOUTH CENTER

UNION 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 6/4/2024

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This report is a matter of public record and is available online at
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