



Certified Public Accountants, A.C.

**MAHONING COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
MAHONING COUNTY  
Agreed-Upon Procedures  
For the Years Ended June 30, 2018 and 2017**

313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., #300  
Wheeling, WV 26003  
304 232 1358

749 Wheeling Ave., #300  
Cambridge, OH 43725  
740 435 3417

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# Dave Yost • Auditor of State

Facility Governing Board  
Mahoning County Community Based Correctional Facility  
1507 Market Street  
Youngstown, Ohio 44507

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Mahoning County Community Based Correctional Facility, Mahoning County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period July 1, 2016 through June 30, 2018. 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 Mahoning County Community Based Correctional Facility is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

November 21, 2018

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MAHONING COUNTY COMMUNITY BASED CORRECTIONAL FACILITY  
MAHONING COUNTY

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

November 9, 2018

Mahoning County Community Based Correctional Facility  
Mahoning County  
Community Corrections Association, Inc.  
1507 Market Street  
Youngstown, Ohio 44507

We have performed the procedures enumerated below, which were agreed to by the Facility Governing Board and the management of **Mahoning County Community Based Correctional Facility**, Mahoning County, Ohio (the Facility) and the Auditor of State, on the receipts, disbursements and balances recorded in the Facility's cash basis accounting records for the years ended June 30, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Facility. The Facility is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Facility. The sufficiency of the procedures is solely the responsibility of the parties specified in this 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.

This report only describes exceptions exceeding \$10.

### Cash

1. Community Corrections Association, Inc. (CCA, Inc.) is custodian for the Facility's deposits and therefore CCA, Inc.'s deposit pool holds the Facility's assets. We compared the Facility's fund balance reported on its June 30, 2018 Combined Statement of Receipts, Disbursements, and Changes in Fund Balance report to the balances reported in CCA, Inc.'s accounting records. The amounts agreed.
2. We agreed the July 1, 2016 beginning fund balance recorded in the Combined Statement of Receipts, Disbursements and Changes in Fund Balance report to the June 30, 2016 balance in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2017 beginning fund balance recorded in the Combined Statement of Receipts, Disbursements and Changes in Fund Balance report to the June 30, 2017 balance in the Combined Statement of Receipts, Disbursements and Changes in Fund Balance report. We found no exceptions.

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**Intergovernmental Cash Receipts**

1. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2018 and all from 2017.
  - a. We compared the amount from the above report to the amount recorded in the GL History Activity Report. The amounts agreed.
  - b. We inspected the GL History Activity Report to confirm whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the General Ledger to confirm whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of June 30, 2016.
2. We inquired of management, and inspected the General Ledger for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. We observed no new debt issuances, nor any debt payment activity during 2018 or 2017.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the Payroll Register Preview Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Preview Reports to supporting documentation (timecard, 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 reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended June 30, 2018 to confirm remittances were timely charged by the fiscal agent, CCA, Inc., and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2018. 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)	July 31, 2018	June 29, 2018	\$ 8,340.90	\$ 8,340.90
State income taxes	July 15, 2018	June 29, 2018	\$ 1,241.56	\$ 1,241.56
Local income tax	July 15, 2018	June 29, 2018	\$ 1,494.19	\$ 1,494.19



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

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Register Preview Report:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Facility's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

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

1. We haphazardly selected ten disbursements from the General Ledger for the year ended June 30, 2018 and ten from the year ended 2017 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 General Ledger 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.

### **Other Compliance**

1. Ohio Rev. Code Section 117.38 requires facilities 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 establishes policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed upon procedure engagements, subsequent to the Facility's deadline where the initial filing was filed on time but incomplete. We confirmed the Facility 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 June 30, 2018 and 2017 in the Hinkle System. Financial information was filed on September 6, 2018 for both 2018 and 2017, which was not within the allotted timeframe.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village'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.

This report is to provide assistance in the evaluation of the Facility's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

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



# Dave Yost • Auditor of State

**MAHONING COUNTY COMMUNITY BASED CORRECTIONAL FACILITY**

**MAHONING 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  
DECEMBER 6, 2018**