

***CROSSWAEH COMMUNITY BASED  
CORRECTIONAL FACILITY***

***SENECA COUNTY***

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED JUNE 30, 2020 - 2019







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Facility Governing Board  
CROSSWAEH Community Based Correctional Facility  
3055 South State Route 100  
Tiffin, Ohio 44883

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of CROSSWAEH Community Based Correctional Facility, Seneca County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2018 through June 30, 2020. 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. CROSSWAEH Community Based Correctional Facility 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

January 11, 2021

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*CROSSWAEH Community Based Correctional Facility  
Seneca County*

Table of Contents

<b>Title</b>	<b>Page</b>
Independent Accountant’s Report on Applying Agreed-Upon Procedures .....	1

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Facility Governing Board  
CROSSWAEH Community Based Correctional Facility  
Seneca County  
3055 South State Route 100  
Tiffin, Ohio 44883

We have performed the procedures enumerated below, which were agreed to by the Facility Governing Board and the management of the CROSSWAEH Community Based Correctional Facility, Seneca 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, 2020 and 2019 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, 2020 and 2019 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. We recalculated the June 30, 2020 and June 30, 2019 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2018 beginning fund balances recorded in the Cash Management Report to the June 30, 2018 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2019 beginning fund balances recorded in the Cash Management Report to the June 30, 2019 balances in the Cash Management Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2020 and 2019 fund cash balances reported in the Cash Management Report. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the observed balances to the amounts appearing in the June 30, 2020 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the June 30, 2020 bank reconciliation:
  - a. We traced one debit to the subsequent July bank statement. We found no exceptions. We noted four of the five items selected did not clear prior to the date of this report since they were old checks. Management should review the outstanding check list and determine if checks should be researched and rewritten to the payee or voided.

- b. We traced the amounts and dates to the check register, to determine the debits were dated prior to June 30. There were no exceptions.

**Intergovernmental and Other Confirmable Cash Receipts**

1. We selected all receipts from the Ohio Department of Rehabilitation and Correction confirmation from fiscal year 2020 and all receipts from fiscal year 2019.
  - a. We compared the amounts from the above confirmations to the amounts recorded in the General Ledger for 2020 and 2019. The amounts agreed.
  - b. We inspected the General Ledger to determine these receipts were allocated to the proper fund. We found no exceptions.
  - c. We inspected the General Ledger to determine 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, 2018.
2. We inquired of management, and inspected the General Ledger for evidence of debt issued during fiscal year end 2020 or 2019 or debt payment activity during fiscal years 2020 or 2019. We observed no new debt issuances, nor any debt payment activity during fiscal years 2020 or 2019.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from fiscal year 2020 and one payroll check for five employees from fiscal year 2019 from the Payroll Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Register 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 reasonable based on the employees' duties as documented in the employees' personnel files and minute records. 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, 2020 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of fiscal year 2020. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	July 31, 2020	June 19, 2020	\$4,979.26	\$4,979.26
State income taxes	July 31, 2020	June 19, 2020	\$676.95	\$676.95



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

1. We selected 10 disbursements from the General Ledger for the year ended June 30, 2020 and 10 from the year ended June 30, 2019 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.

### **Sunshine Law Compliance**

1. We inquired with the Facility's management and determined that the Facility did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with the Facility's management and determined that the Facility did not have any completed public records requests during the engagement period.
3. We inquired with the Facility's management and determined that the Facility did not have any denied public records requests during the engagement period.
4. We inquired with the Facility's management and determined that the Facility did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Facility 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.
6. We inquired with the Facility's management and determined that the Facility did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with the Facility's management and determined that the Facility did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
8. We inquired with the Facility's management and determined that the Facility did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Facility as required by Ohio Rev. Code § 149.43(E)(2).
9. We inquired with the Facility's management and determined that the Facility did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with the Facility's management and determined that the Facility 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).

11. We inspected the public notices for the public meetings held during the engagement period and determined the Facility 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.
12. 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.
13. 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 Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

### **Other Compliance**

1. Ohio Rev. Code Section 117.38 requires the Facility to file its 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 in accordance with the 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 Facility filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended June 30, 2020 and 2019 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we obtained:
  - copies of existing internal control policies,
  - a list of authorized users, and
  - a list of all credit card account transactions.
  - a. We inspected the established policy obtained above to determine if it is:
    - i. in compliance with the HB 312 statutory requirements, and
    - ii. implemented by the entity.We found the Facility has not updated their credit card policy to be in compliance with HB 312 statutory requirements.

- b. We selected 1 credit card transactions from each credit card account for testing. For selected transactions we inspected documentation to determine that:
  - i. Use was by an authorized user within the guidelines established in the policy, and
  - ii. Each transaction was supported with original invoices and for a proper public purpose.


We found no exceptions.

- c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
  - i. No unpaid beginning balance was carried forward to the current billing cycle,
  - ii. Ending statement balance was paid in full, and
  - iii. Statement contained no interest or late fees.

We found no exceptions.

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 *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Facility'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, 2020 and 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



*Charles E. Harris & Associates, Inc.*  
November 20, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**CROSSWAEH COMMUNITY BASED CORRECTIONAL FACILITY**

**SENECA 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 1/21/2021**

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)