

***TRI-COUNTY REGIONAL JAIL***

**CHAMPAIGN COUNTY, OHIO**

**AGREED-UPON PROCEDURES**

**For the Years Ended December 31, 2020 and 2019**







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Columbus, Ohio 43215  
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Board of Commissioners  
Tri-County Regional Jail  
4099 SR 559  
Mechanicsburg, Ohio 43044

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Tri-County Regional Jail, Champaign County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2019 through December 31, 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. Tri-County Regional Jail 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

**July 07, 2021**

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***TRI-COUNTY REGIONAL JAIL***  
**CHAMPAIGN COUNTY, OHIO**  
**Agreed-Upon Procedures**  
**For the Years Ended December 31, 2020 and 2019**

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

Tri- County Regional Jail  
Champaign County  
4099 State Route 559  
Mechanicsburg, Ohio 43044

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of Tri-County Regional Jail, Champaign County (the Jail) and the Auditor of State, on the receipts, disbursements and balances recorded in the Jail's cash basis accounting records for the years ended December 31, 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 Jail. The Jail is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Jail. 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. Champaign County is custodian for the General Obligation account. We compared the Jail's fund balances reported on its December 31 2020 and December 31, 2019 QuickBooks Reconciliation Summary Reports to the balances reported in the Champaign County's accounting records. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the Quickbooks Reconciliation Summary Reports to the December 31, 2018 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2020 beginning fund balances recorded in the Quickbooks Reconciliation Summary Report to the December 31, 2019 balances in the Quickbooks Reconciliation Summary Report. We found no exceptions.
3. We agreed the totals per the Quickbooks reconciliations to the total of the December 31, 2020 and 2019 fund cash balances reported in the Champaign County Auditors Monthly Financial Worksheet and the financial statements filed by the Jail in the Hinkle System. The amounts agreed.
4. For the Commissary bank account, we recalculated the December 31, 2020 and December 31, 2019 bank reconciliations. We found no exceptions.
5. For the Commissary bank account we agreed the January 1 2019 beginning fund balances recorded in the General Ledger Report to the December 31, 2018 balance in the prior year Audit working papers. We found no exceptions. We also agreed the January 1, 2020 beginning fund balances recorded in the General Ledger Report to the December 31, 2019 balances in the General Ledger Report. We found no exceptions.

6. For the Commissary bank account we agreed the totals per the bank reconciliations to the total of the December 31, 2020 and 2019 fund cash balances reported in the General Ledger Report. The Amounts agreed.
7. For the Commissary bank account we confirmed the December 31, 2020 balance with the financial institution. The balances agreed. We also agreed to confirmed balance to the amount appearing in the December 31, 2020 bank reconciliation without exception.
8. For the Commissary bank account we selected five reconciling debits (such as outstanding checks) from the December 31, 2020 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. There were no exceptions.
9. We selected all reconciling credits (such as deposits in transit) from the December 31, 2020 bank reconciliation:
  - a. We traced each credit to the subsequent January bank statement. We found no exceptions.
  - b. We agreed the credit amounts to the General Ledger Report and determined they were dated prior to December 31. We found no exceptions.

#### **Intergovernmental and Other Confirmable Cash Receipts**

1. We confirmed the amounts paid from Champaign County to the Jail during 2020 and 2019 with the Champaign County Auditor's office. We found no exceptions.
  - a. We determine these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from Madison County to the Jail during 2020 and 2019 with the Madison County Auditor's office. We found no exceptions.
  - a. We determine these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determine whether the receipts were recorded in the proper year. We found no exceptions.
3. We confirmed the amounts paid from Union County to the Jail during 2020 and 2019 with the Union County Auditor's office. We found no exceptions.
  - a. We determine these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Commissary and Inmate Trust Funds**

1. We inquired of management, and inspected the General Ledger to determine if a Commissary was established by the Jail and if it was maintained within a separate fund. We found that a separate Commissary fund was maintained.
2. We inspected the accounting ledgers for the Commissary fund to determine if individual inmate accounts were established. We noted separate inmate accounts were maintained.



3. We selected 10 Commissary and Inmate Trust Fund receipts from the year ended December 31, 2020 and 10 Commissary and Inmate Trust Fund receipts from the year ended December 31, 2019 recorded in the duplicate cash receipts book and determined whether the:
  - a. Receipt amount agreed to the amount recorded in the Resident Account Summary. The amounts agreed.
  - b. Receipt was posted to the proper fund, was recorded in the proper year, and was posted to the proper inmate account. We found no exceptions.
4. We selected 10 Commissary and Inmate Trust Fund disbursements from the year ended December 31, 2020 and 10 Commissary and Inmate Trust Fund disbursements from the year ended December 31, 2019 recorded in the Resident Account Summary and determined whether the:
  - a. Disbursement amount agreed to the amount recorded on the order form completed by the inmate. The amounts agreed.
  - b. Disbursement was posted to the proper fund, was recorded in the proper year, and was posted to the proper inmate account. We found no exceptions.
5. We inspected the October 2020 and October 2019 monthly statements that were prepared indicating the individual inmate commissary balance and any deposits or purchases that were made during that month. We observed these monthly statements were prepared.

#### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2018.
2. We inquired of management, and inspected the General Ledger Report for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. There were no new debt issuances, nor any debt payment activity during 2020 or 2019.

#### **Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2020 and one payroll check for five employees from 2019 from the Champaign County Payroll Transmittal Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Earnings and Deduction Register to supporting documentation (timecard, and salary).
    - i. We inspected the Payroll Earnings Deduction Register for the Retirement system, Federal, State & Local income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check.  
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 employee's duties as documented in the employees' personnel file and/or minute records. We found no exceptions.
  - c. We 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 December 31, 2020 to confirm whether 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 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)	January 31, 2021	December 18, 2020	\$7,606	\$7,606
State income taxes	January 15, 2021	December 18, 2020	\$2,119	\$2,119
Local income tax	January 15, 2021	December 18, 2020	\$1,541	\$1,541
School District	January 15, 2021	December 18, 2020	\$465	\$465
OPERS retirement	January 30, 2021	December 18, 2020	\$9,963.76	\$9,963.76

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

1. We selected 10 disbursements from the General Ledger Report for the year ended December 31, 2020 and 10 from the year ended December 31, 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 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.

### **Sunshine Law Compliance**

1. We obtained and inspected the Jail'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 selected all public records requests from the engagement period and inspected each request to determine the following:
  - a. The Jail was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
  - b. The Jail did not have any denied or redaction public records request during the engagement period.
3. We inquired whether the Jail 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 Jail'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.

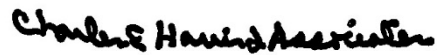
6. We inquired as to whether the Jail's poster describing their Public Records Policy was displayed conspicuously in all branches of the Jail as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Jail management and determined that the Jail did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual training certificates and determined that the fiscal officer is in accordance with Ohio Rev. Code § 149.43(E)(1) he successfully attended a certified three-hour Public Records Training. We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Jail 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 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 Jail 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. 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 Jail 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, 2020 and 2019 in the Hinkle system. There were 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 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 Jail'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 Jail's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 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**

June 22, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**TRI-COUNTY REGIONAL JAIL**

**CHAMPAIGN 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 7/20/2021**

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