



PERRY

& Associates CPAs

PASSION *Beyond the Numbers*

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY
AGREED-UPON PROCEDURES
FOR THE YEARS ENDED JUNE 30, 2022-2021**

OHIO AUDITOR OF STATE
KEITH FABER



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Governing Board
Northwest Community Corrections Center
1740 East Gypsy Lane Road
Bowling Green, OH 43402

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Northwest Community Corrections Center, Wood County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period July 1, 2020 through June 30, 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 Northwest Community Corrections Center 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

March 02, 2023

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NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Facility Governing Board
Northwest Community Corrections Center
Wood County
1740 East Gypsy Lane Road
Bowling Green, OH 43402

We have performed the procedures enumerated below on the Northwest Community Corrections Center's (the Facility) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 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 Facility. The Facility is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Facility.

The Facility's Governing Board and the management of the Facility have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing 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, 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 (State Appropriations and Grant Funds)

1. Wood County is custodian for the Facility's deposits, and therefore the County's deposit and investment pool holds the Facility's assets. We confirmed the Facility's fund balances reported on its June 30, 2022 Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the balances reported in Wood County's accounting records. The amounts agreed.
2. We agreed the July 1, 2020 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the June 30, 2020 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2021 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the June 30, 2021 balances in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances. We found no exceptions.

Cash (Offender Funds)

1. We recalculated the June 30, 2022 and June 30, 2021 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2020 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the June 30, 2020 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2021 beginning fund balances recorded in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances to the June 30, 2021 balances in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances. We found exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2022 and 2021 fund cash balances reported in the Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balances. The amounts agreed.
4. We confirmed the June 30, 2022 bank account balances with the Facility's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2022 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the June 30, 2022 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statement. We found no exceptions.
 - 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.
6. We selected all reconciling credits (such as deposits in transit) from the June 30, 2022 bank reconciliation:
 - a. We traced each credit to the subsequent July bank statement. We found no exceptions.
 - b. We agreed the credit amounts to the Deposit Detail Report and determined they were dated prior to June 30. We found no exceptions.

Intergovernmental

1. We selected all receipts from the State Distribution Transaction Lists (DTL) and all from the Wood County Payment Report for fiscal year 2022 and five from State Distribution Transaction Lists (DTL) for the fiscal year 2021.
 - a. We compared the amounts from the above reports to the amounts recorded in the Wood County Auditor Detail Revenue Transactions Report. The amounts agreed.
 - b. We inspected the Wood County Auditor Detail Revenue Transactions Report to determine these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the Wood County Auditor Detail Revenue Transactions Report to determine the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2020.
2. We inquired of management and inspected the Wood County Auditor Detail Revenue Transactions Report and Wood County Auditor Detail Expense Transactions Report for evidence of debt issued during fiscal year end 2022 or 2021 or debt payment activity during fiscal years 2022 or 2021. We observed no new debt issuances, nor any debt payment activity during fiscal years 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 Wood County Auditor Detail History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wood County Auditor Detail History Report to supporting documentation (timecard or legislatively approved rate or salary).
 - i. We inspected the employees' personnel files and minute record 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 exceptions.
 - b. 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 June 30, 2022 to confirm remittances were timely charged by the fiscal agent Wood County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2022. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	July 31, 2022	July 1, 2022	\$ 678.17	\$ 678.17
OPERS retirement	July 31, 2022	July 12, 2022	\$ 14,194.12	\$ 14,194.12

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Wood County Auditor Detail Expense Transactions Report for the year ended June 30, 2022 and 10 from the year ended June 30, 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 returned, canceled check agreed to the check number, date, payee name and amount recorded in the Wood County Auditor Detail Expense Transactions 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 Facility'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 the Facility management and determined that the Facility did not have any completed public records requests during the engagement period.
 - b. The Facility did not have any denied public records requests during the engagement period.
 - c. The Facility did not have any public records requests with redactions during the engagement period.
3. 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.
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 Facility'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 Facility's poster describing their Public Records Policy was displayed conspicuously in all branches of the Facility as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. The Facility is not subject to the Ohio Rev. Code records authority. Therefore this step is not applicable and applications were not inspected or inquired about.
8. We inquired with Facility 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).
9. 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.
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.

Sunshine Law Compliance (Continued)

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 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 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 Auditor of State established policy within the allotted timeframe for the years ended June 30, 2022 and 2021 in the Hinkle system. We found no exceptions.

We were engaged by the Facility 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 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.

We are required to be independent of the Facility 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

January 20, 2023

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OHIO AUDITOR OF STATE KEITH FABER



NORTHWEST COMMUNITY CORRECTIONAL CENTER

WOOD 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 3/14/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov