



**Auditor of State
Betty Montgomery**

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Licking-Muskingum Community Correction Center
Licking County
119 East Main Street
Newark, Ohio 43055

To the Judicial Corrections Board:

We have audited the accompanying financial statements of the Licking-Muskingum Community Correction Center, Licking County, Ohio, (the Center), as of and for the years ended June 30, 2004, 2003 and 2002. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Center prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The financial statement for 2002 presents only the receipts, disbursements and cash balances related to Grants and State appropriations the Ohio Department of Rehabilitation and Corrections paid to the Center. This statement is not intended to present the cash receipts, disbursements and balances of all the Center's funds for the year ended June 30, 2002.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the Licking-Muskingum Community Correction Center as of June 30, 2004, 2003, and State Appropriations and Grant cash balances as of June 30, 2002, and the related cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2004 on our consideration of the Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Judicial Corrections Board, the Ohio Department of Rehabilitations and Corrections and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

December 23, 2004

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2004**

	<u>State Appropriations and Grants</u>	<u>Offender Funds</u>		<u>Totals</u>
	<u>ODRC 501-501</u>	<u>Offender Personal Funds</u>	<u>Telephone Commissions</u>	
Cash Receipts:				
Intergovernmental	\$ 1,618,642	\$ -	\$ -	\$ 1,618,642
Receipts for offenders	-	158,620	-	158,620
Commissions	-	-	13,080	13,080
Workers Comp. Refund	385	-	-	385
Meals	930	-	-	930
Other	3,126	-	-	3,126
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	1,623,083	158,620	13,080	1,794,783
	<hr/>	<hr/>	<hr/>	<hr/>
Cash Disbursements:				
Personnel	1,239,913	-	-	1,239,913
Operating costs	187,997	-	4,965	192,962
Program costs	66,817	-	6,439	73,256
Equipment	-	-	2,216	2,216
Offender Disbursements:				
Offender legal obligations	-	22,369	-	22,369
Offender reimbursements	-	97,153	-	97,153
Offender savings paid at exit	-	26,980	-	26,980
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	1,494,727	146,502	13,620	1,654,849
	<hr/>	<hr/>	<hr/>	<hr/>
Disbursements from prior FY (Including refund to ODRC)	57,319	-	-	57,319
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Total Receipts Over/(Under) Disbursements	71,037	12,118	(540)	82,615
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, July 1, 2003	310,546	13,751	21,084	345,381
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Cash Balances, June 30, 2004	<u>\$ 381,583</u>	<u>\$ 25,869</u>	<u>\$ 20,544</u>	<u>\$ 427,996</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Unpaid Obligations/Open Purchase Orders	<u>\$ 92,759</u>			

The notes to the financial statements are an integral part of this statement.

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2003**

	State Appropriations and Grants	Offender Funds		Totals
	ODRC 501-501	Offender Personal Funds	Telephone Commissions	
Cash Receipts:				
Intergovernmental	\$ 1,521,720	\$ -	\$ -	\$ 1,521,720
Receipts for offenders	-	121,882	-	121,882
Commissions	-	-	14,110	14,110
Workers Comp. Refund	1,320	-	-	1,320
Meals	640	-	-	640
Total Cash Receipts	1,523,680	121,882	14,110	1,659,672
Cash Disbursements:				
Personnel	1,193,160	-	-	1,193,160
Operating costs	203,452	-	2,712	206,164
Program costs	64,547	-	11,356	75,903
Equipment	267	-	-	267
Offender Disbursements:				
Offender legal obligations	-	25,597	-	25,597
Offender reimbursements	-	67,982	-	67,982
Offender savings paid at exit	-	23,750	-	23,750
Total Cash Disbursements	1,461,426	117,329	14,068	1,592,823
Disbursements from prior FY (Including refund to ODRC)	92,897	-	-	92,897
Total Receipts Over/(Under) Disbursements	(30,643)	4,553	42	(26,048)
Fund Cash Balances, July 1, 2002	341,189	9,198	21,042	371,429
Fund Cash Balances, June 30, 2003	<u>\$ 310,546</u>	<u>\$ 13,751</u>	<u>\$ 21,084</u>	<u>\$ 345,381</u>
Unpaid Obligations/Open Purchase Order:	<u>\$ 57,319</u>			

The notes to the financial statements are an integral part of this statement.

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2002**

	<u>State Appropriations and Grants</u>		
	<u>ODRC 501-501</u>	<u>Federal</u>	<u>Totals</u>
Cash Receipts:			
Intergovernmental	\$ 1,576,504	\$ -	\$ 1,576,504
Workers Comp. Refund	8,233	-	8,233
Meals	977	-	977
	<u>1,585,714</u>	<u>-</u>	<u>1,585,714</u>
Cash Disbursements:			
Personnel	1,139,441	-	1,139,441
Operating costs	162,399	407	162,806
Program costs	69,925	9,567	79,492
Equipment	4,135	-	4,135
	<u>1,375,900</u>	<u>9,974</u>	<u>1,385,874</u>
Disbursements from prior FY (Including refund to ODRC)	<u>203,153</u>	<u>-</u>	<u>203,153</u>
Total Receipts Over/(Under) Disbursements	<u>6,661</u>	<u>(9,974)</u>	<u>(3,313)</u>
Fund Cash Balances, July 1, 2001	<u>334,528</u>	<u>9,974</u>	<u>344,502</u>
Fund Cash Balances, June 30, 2002	<u>\$ 341,189</u>	<u>\$ -</u>	<u>\$ 341,189</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 92,897</u>		

The notes to the financial statements are an integral part of this statement.

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**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Licking-Muskingum Community Correction Center, Licking County (the Center) provides an alternative to prison incarceration for felony offenders. The Center is the last step in the continuum of increasing punishment before prison incarceration. The Center is a minimum security operation housing approximately 57 offenders. The Judicial Corrections Board administers the Center. The Board is comprised of common pleas court judges from the Counties the Center serves. The Board includes at least one common pleas court judge from each county the Center serves. The Center serves the following counties:

LICKING	KNOX
RICHLAND	MUSKINGUM

For the year ended June 30, 2002, the accompanying financial statement presents only the activity of State appropriations and grants received through the Ohio Department of Rehabilitations and Corrections. For the year ended June 30, 2004 and June 30, 2003, the financial statements present all funds related to the Center.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

Budgetary expenditures include amounts disbursed through the following September 30 but chargeable against the preceding year's budget.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

The Licking County Treasurer is the custodian of the Center's grant funds and State appropriations. The County holds these Center assets in the County's cash and investment pool, valued at the County Treasurer's reported carrying amount. The Center holds offenders' cash in demand deposit accounts.

D. Fund Accounting

The Center uses fund accounting to segregate amounts that are restricted as to use. The Center has the following funds:

State Appropriations and Grants

Ohio Department of Rehabilitation and Corrections (ODRC) 501-501 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Center to support general operating costs.

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2004, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Federal: Reports amounts received from the Federal government, including amounts passed through ODRC.

Offender Funds

Telephone Commissions: Reports amounts received from telephone and vending commissions generated by calls offenders place to locations outside the Center and vending sales. The Center spends this money for programs and services benefiting the offenders.

Offender Personal Funds: Are amounts the Center receives and holds in a custodial capacity for each offender while confined. The Center holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Center makes payments as directed by the offender or per program requirements. Upon release, the Center pays remaining funds to the offender.

E. Budgetary Process

1. Appropriations

The Center must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board formally adopts it. The Center cannot spend or obligate (i.e., encumber) more than the appropriation. Centers must obtain approval from ODRC to transfer amounts between budget categories.

2. Encumbrances

Disbursements from State appropriations and Grants are subject to the payment approval process of Licking County. The County Auditor must approve (i.e., certify and encumber) certain payments when the Center commits to make a payment. The budgetary disbursement amounts reported in Note 2 include cash disbursed against the current year budget plus amounts spent within ninety days of June 30 to liquidate year-end commitments. Amounts budgeted for commitments not liquidated within ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 4.)

A summary of 2004, 2003 and 2002 budgetary activity appears in Note 2.

F. Property, Plant and Equipment

The Center records acquisitions of property, plant and equipment as capital project or equipment disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the basis of accounting the Center uses.

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2004, 2003 and 2002 follows:

2004 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,768,720	\$1,587,486	\$181,234

2003 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,671,936	\$1,518,745	\$153,191

2002 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,872,544	\$1,486,797	\$385,747

3. COLLATERAL ON DEPOSITS

Grants and State Appropriations

The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations the County holds as custodian for the Center.

Offender Funds

Deposits

The Center has Federal Deposit Insurance Corporation coverage of \$100,000 for Offender Funds.

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004, 2003 AND 2002
(Continued)**

4. REFUND TO ODRC

The agreement between the County and ODRC permits the Center to retain a maximum of one-twelfth of the 501-501 grant award after liquidating encumbrances outstanding at June 30. The Center must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the years ending June 30, 2004, 2003 and 2002. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered the prior June 30. The Center is to refund amounts computed below in the fiscal year following the computation below, however, at June 30, 2004 the Center has a payable to ODRC for \$149,850. Management plans to forward the payable at June 30, 2004 to ODRC in fiscal 2005.

Refund to ODRC			
	2004	2003	2002
Cash, July 1	\$310,546	\$341,189	\$334,528
Disbursements Against Prior Year Budget	(57,319)	(92,897)	(100,990)
Payable to ODRC, July 1	(125,667)	(115,253)	(102,163)
Sub-Total	\$127,560	\$133,039	\$131,375
501 Cash Receipts	1,619,027	1,523,040	1,584,737
Budgetary Basis Disbursements	(1,587,486)	(1,518,745)	(1,468,798)
Amount Subject to Refund, June 30	\$159,101	137,334	247,314
One-Twelfth of 501 Award	(134,918)	(126,920)	(132,061)
Refundable to ODRC	\$24,183	\$10,414	\$115,253

Calculation of Payable to ODRC			
	2004	2003	2002
Payable, July 1	\$125,667	\$115,253	\$102,163
Cash Refunded	-		(102,163)
Refundable to ODRC, June 30	24,183	10,414	115,253
Payable, June 30	\$149,850	\$125,667	\$115,253

5. RETIREMENT SYSTEM

The Center's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2004, 2003 and 2002, OPERS members contributed 8.5 percent of their gross salaries to OPERS. The Facility contributed an amount equal to 13.55 percent of participants' gross salaries. The Facility has paid all contributions required through June 30, 2004.

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004, 2003 AND 2002
(Continued)**

6. RISK MANAGEMENT

Commercial Insurance

The Center has obtained commercial insurance for the following risks:

- Comprehensive property and general liability.
- Vehicles.
- Errors and omissions.

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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Licking-Muskingum Community Correction Center
Licking County
119 East Main Street
Newark, Ohio 43055

To the Judicial Corrections Board:

We have audited the financial statements of the Licking-Muskingum Community Correction Center, Licking County, Ohio, (the Center), as of and for the years ended June 30, 2004, 2003 and 2002, and have issued our report thereon dated December 23, 2004. Our audit for the year ended June 30, 2002 included only Grants and State appropriations the Ohio Department of Rehabilitation and Corrections paid to the Facility. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance we must report under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to the Center's management in a separate letter dated December 23, 2004.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Center's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Center's ability to record, process, summarize and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-001.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to the Center's management in a separate letter dated December 23, 2004.

This report is intended solely for the information and use of management, the Judicial Corrections Board, and the Ohio Department of Rehabilitation and Corrections, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

December 23, 2004

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2004, 2003 AND 2002**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2004-001

Reportable Condition

Offender Personal Fund

The Center maintains an Offender Personal Fund to account for monies held on behalf of the residents of the Center. The Fiscal Specialist maintains an individual account detail summary sheet for each resident and records each deposit and expenditure on the individual account summary as they occur.

The following internal control weaknesses were noted over the accounting for the Offender Personal Fund:

1. When receipts are posted to the receipt summaries by Security Monitors, they do not record the receipt number, making it difficult to track offender receipts through the receipt process and subsequent deposit.
2. The Fiscal Manager does not record the receipt and check numbers on the individual offender account summaries making it difficult to track receipts and expenditures attributed to an individual offender account.
3. An offender cash book as described in Auditor of State Bulletin 97-011, Appendix 1, Policy No. 6, is not maintained. The cashbook should document all receipts and disbursements for all offenders to allow for easy reconciliation of the accounts and the monthly bank statement.
4. The check register is reconciled to the monthly bank statement but not to the balance of the offender accounts. The reconciliation is not reviewed by anyone other than the Fiscal Manager, who performs all receipts and expenditure functions associated with offender accounts.
5. The purchase and sale of telephone calling cards is accounted for in the Offender Personal Fund, rather than the Telephone Commission Fund, making it difficult to reconcile between the offender accounts and the bank statement. This has been a practice of the Center since it began offering telephone calling cards to the offenders and there is currently a balance of telephone calling card commissions of approximately \$10,500.
6. Periodically, the Fiscal Manager holds cash from offender collections so that cash requests by offenders can be fulfilled during their stay at the Center. This makes it very difficult to assure that all collections have been accounted for and deposited.

The above weaknesses can result in an inability to manage and monitor the Offender Personal Fund in an effective manner. To strengthen operating controls and aid in monitoring the accuracy and completeness over offender receipts, we recommend:

1. The Security Monitors should record the receipt number on the daily receipt summaries.
2. The Fiscal Manager should record the receipt and check numbers on the individual offender accounts.

**LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER
LICKING COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2004, 2003 AND 2002
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2004-001 (Continued)

Reportable Condition (Continued)

Offender Personal Fund (Continued)

3. The Fiscal Manager should create an offender cash book using guidance from Auditor of State Bulletin 97-011, Appendix 1, Policy No. 6, to track all transactions of the individual offender accounts and to assist in the monthly reconciliation process.
4. The balances in the offender accounts should be reconciled to the bank at the end of each month and reviewed by the Director.
5. The purchase and sale of telephone calling cards should be accounted for in the Telephone Commission Fund instead of the Offender Personal Fund. In addition, telephone commission (approximately \$10,500) remaining in the account at 6/30/2004, should be transferred from the Offender Personal Fund to the Telephone Commission Fund.
6. A petty cash account should be created by the Center to fulfill offender cash requests. All cash disbursed should be documented by an offender signed receipt. This will enable the Fiscal Manager to fulfill offender cash requests without using collections from offenders. Policies and procedures for petty cash operations should be documented and approved by the Judicial Corrections Board and the activity periodically reviewed by the Director.



**Auditor of State
Betty Montgomery**

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LICKING-MUSKINGUM COMMUNITY CORRECTION CENTER

LICKING 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
FEBRUARY 10, 2005**