

EASTERN OHIO CORRECTION CENTER

JEFFERSON COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED JUNE 30, 2020 - 2019





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Board of Commissioners
Eastern Ohio Correction Center
470 State Route 43
Wintersville, Ohio 43953-2400

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Eastern Ohio Correction Center, Jefferson 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. The Eastern Ohio Correction 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

February 09, 2021

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*Ohio Department of Rehabilitation and Corrections
Community Based Correctional Facility
Eastern Ohio Correction Center
For the Years Ended June 30, 2020 - 2019*

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Eastern Ohio Correction Center
Jefferson County
470 State Route 43
Wintersville, Ohio 43953-2400

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of the Eastern Ohio Correction Center, Jefferson County (the Center) and the Auditor of State, on the receipts, disbursements and balances recorded in the Center'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 Center. The Center 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 Center. 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 (State Appropriations and Grant Funds)

1. Jefferson County is custodian for the Center's deposits, and therefore the County's deposit and investment pool holds the Center's assets. We compared the Center's fund balances reported in its June 30, 2020 Hinkle report for its ODRC, RSAT, TCAP, Federal, and Capital funds to the balances reported in Jefferson County's accounting records. The amounts agreed.
2. We agreed the July 1, 2018 beginning fund balances recorded in the Hinkle report for its ODRC, RSAT, TCAP, Federal, and Capital funds to the balances as documented in the prior year audit working papers. We found no exceptions. We also agreed the July 1, 2019 beginning fund balances recorded in the Hinkle report for its ODRC, RSAT, TCAP, Federal, and Capital funds to the June 30, 2019 balances in the Hinkle report for its ODRC, RSAT, TCAP, Federal, and Capital funds. We found no exceptions.

Cash (Offender Funds)

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 Fund Summary 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 Fund Summary Report to the June 30, 2019 balances in the Fund Summary 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 Fund Summary Report and the financial statements filed by the Center in the Hinkle System. 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 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, 2020 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 Detail Revenue Report. Each credit was recorded as a June receipt for the same amount recorded in the reconciliation.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the Ohio Department of Rehabilitation and Correction (ODRC) from 2020 and all from 2019.
 - a. We compared the amount from the above report to the amount recorded in the Detail Revenue Report. The amounts agreed.
 - b. We inspected the Detail Revenue Report to determine these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the Detail Revenue Report to 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 Fund Summary Report to determine if a Commissary was established by the Center 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 over-the-counter cash receipts from the year ended June 30, 2020 and 10 Commissary and Inmate Trust Fund over-the-counter cash receipts from the year ended 2019 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Detail Revenue Report. The amounts agreed.
 - b. Receipt was posted to the proper funds, 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 June 30, 2020 and 10 Commissary and Inmate Trust Fund disbursements from the year ended 2019 recorded in the Detail Appropriation Report 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 funds, 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 June 30, 2018.
2. We inquired of management, and inspected the Detail Revenue Report and Detail Appropriation 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 Payroll Register Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Report 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 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:

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, 2020	June 19, 2020	\$6,218.74	\$6,218.74
State income taxes	July 15, 2020	June 19, 2020	\$1,211.23	\$1,211.23
City of Steubenville local income tax	July 31, 2020	June 18, 2020	\$427.84	\$427.84
Village of Toronto local income tax	July 31, 2020	June 18, 2020	\$132.80	\$132.80
Village of Wintersville local income tax	July 31, 2020	June 18, 2020	\$28.00	\$28.00
Village of Mingo Junction local income tax	July 31, 2020	June 18, 2020	\$41.28	\$41.28
United Local School District local income tax	July 31, 2020	June 18, 2020	\$12.99	\$12.99
OPERS retirement	July 31, 2020	July 22, 2020	\$27,237.80	\$27,237.80
STRS retirement	July 31, 2020	July 22, 2020	\$380.80	\$380.80

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Detail Appropriation Report 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 Detail Appropriation 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 Center'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 five public records requests from the engagement period and inspected each request to determine the Center 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.
3. We inquired with the Center's management and determined that the Center did not have any denied public records requests during the engagement period.
4. We inquired with the Center's management and determined that the Center did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Center 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 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.
7. We inspected the Center'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.
8. We observed that the Center's poster describing their Public Records Policy was displayed conspicuously in all branches of the Center as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
9. We inquired with the Center's management and determined that the Center did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with the Center's management and determined that the Center 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 Center 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 Center 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 Center 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 year ended June 30, 2019 in the Hinkle system. Financial information for the year ended June 30, 2020 was filed on September 23, 2020 which was not within the allotted timeframe.
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 policies obtained above and determined they are:
 - i. in compliance with the HB 312 statutory requirements, and
 - ii. implemented by the entity.

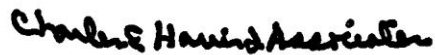
We found no exceptions.
 - b. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Use was by an authorized user within the guidelines established in the policy, and
 - ii. Each transaction was supported 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 Center'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 Center'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 25, 2020

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OHIO AUDITOR OF STATE KEITH FABER



EASTERN OHIO CORRECTION CENTER

JEFFERSON 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 2/23/2021

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