



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

South Central Ohio Regional Juvenile Detention Center  
Ross County  
184 Cattail Road  
Chillicothe, Ohio 45601

We have performed the procedures enumerated below on the South Central Ohio Regional Juvenile Detention Center (District)'s (the Center) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 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 December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Center.

The Board of Trustees and the management of the Center have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Center's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. 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

1. Ross County is the custodian for the Center's deposits, and therefore the County's deposit and investment pool holds the Centers assets. We compared the Center's fund balances reported on its December 31, 2021 Statement of Cash Position from Revenue and Expense to the balances reported in Ross County's accounting records. The amounts agreed.
2. We agreed the January 1, 2020 beginning fund balances for each fund recorded in the Statement of Cash Position from Revenue and Expense to the December 31, 2019 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Statement of Cash Position from Revenue and Expense to the December 31, 2020 balances in the Statement of Cash Position from Revenue and Expense. We found no exceptions.

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

1. We selected a total of five receipts from the State Distribution Transaction Lists (DTL) from 2021 and a total of five from 2020:
  - a. We compared the amount from the above named report to the amount recorded in the Audit Trail by Account report. The amounts agreed.
  - b. We inspected the Audit Trail by Account report to determine these receipts were allocated to the proper fund as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We inspected the Audit Trail by Account report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from the Member Counties: Ross, Fayette, Highland, Jackson, Pike, and Vinton to the Center during 2021 and 2020 with the Counties. We found no exceptions.
  - a. We inspected the Revenue Audit Trail report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the Revenue Audit Trail report to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Other Receipts**

We selected 10 other receipts from the year ended December 31, 2021 and 10 other receipts from the year ended 2020 and:

- a. Agreed the receipt amount recorded in the Audit Trail by Account report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Audit Trail by Account report to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management, and inspected the Audit Trail by Account report and Revenue and Expense Ledgers for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.

### **Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Register for Pay Period report and:
    - a. We compared the hours and pay rate, or salary recorded in the Register for Pay Period report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
      - i. We inspected the employees' personnel files 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 code to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record. 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, 2021 to determine whether remittances were timely charged by the fiscal agent (Ross County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2021. 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	January 31, 2022	January 7, 2022	\$7,269.63	\$7,269.63
State income taxes	January 15, 2022	January 7, 2022	\$1,429.33	\$1,429.33
City of Chillicothe income taxes	January 31, 2022	January 7, 2022	\$386.69	\$386.69
OPERS retirement	January 30, 2022	January 6, 2022	\$16,131.75	\$16,131.75

We found no exceptions.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Audit Trail by Account report for the year ended December 31, 2021 and 10 from the year ended 2020 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 Audit Trail by Account 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.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.

**Compliance – Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General and Capital Projects funds. Expenditures did not exceed appropriations.
2. We inspected interfund transfers from 2021 and 2020 Revenue Reports and Expense Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.

3. We inspected the Statement of Cash Position from Revenue and Expense report for the years ended December 31, 2021 and 2020 for negative cash fund balance. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

### **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 inquired with Center management and determined that the Center did not have any completed public records requests during the engagement period.
3. 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.
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 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.
6. 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.
7. We inquired with Center management and determined that the Center did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Center 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).
9. 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.
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 § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.
- We found no exceptions.

#### **Other Compliance**

Ohio Rev. Code § 117.38 requires Centers 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 Center 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, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the Center 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 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.

We are required to be independent of the Center 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.



Keith Faber  
Auditor of State  
Columbus, Ohio  
July 7, 2022





# OHIO AUDITOR OF STATE KEITH FABER



**SOUTH CENTRAL OHIO REGIONAL JUVENILE DETENTION CENTER**

**ROSS 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 7/26/2022**

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