



**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED JUNE 30, 2008-2007



Mary Taylor, CPA
Auditor of State

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

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Mary Taylor, CPA

Auditor of State

Summit County Community Based Correctional Facility
Summit County
264 E. Crosier Street
Akron, Ohio 44309

To the Members of the Judicial Advisory Board and Facility Governing Board:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While the Ohio Department of Rehabilitations and Corrections (ODRC) does not require your Facility to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format ODRC prescribes or permits.

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Mary Taylor, CPA
Auditor of State

February 23, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Summit County Community Based Correctional Facility
Summit County
264 E. Crosier Street
Akron, Ohio 44309

To the Members of the Judicial Advisory Board and Facility Governing Board:

We have audited the accompanying financial statements of the Summit County Community Based Correctional Facility, Summit County, Ohio, (the Facility) as of and for the years ended June 30, 2008 and 2007. These financial statements are the responsibility of the Facility'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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Facility has prepared these financial statements using accounting practices the Ohio Department of Rehabilitation and Corrections prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

While the Facility does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Facility uses. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended June 30, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Facility as of June 30, 2008 and 2007 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances and unpaid obligations of the Summit County Community Based Correctional Facility, Summit County, Ohio, as of June 30, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Facility has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2009, on our consideration of the Facility's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

February 23, 2009

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2008**

	State Appropriations and Grants			Offender Funds							GRAND TOTALS	
	ODRC 501-501	Capital CAP 003	Oriana House Subsidy	Offender Per Diem	Offender Personal Funds	Telephone Commissions	Cab/ Bus	Other/ Misc.	OFFENDER TOTALS			
Cash Receipts:												
Intergovernmental Collections from offenders	\$5,355,283	\$21,988		\$49,675	\$93,283	\$10,527	\$8,858	\$276,516	\$428,332			\$5,377,271
Commissions Subsidy			\$289,978						10,527			428,332
Total Cash Receipts	5,355,283	21,988	289,978	49,675	93,283	10,527	8,858	276,516	438,859			6,106,108
Cash Disbursements:												
Personnel	4,122,467		121,119									4,243,586
Operating costs	1,012,936		97,529									1,110,465
Program costs	194,246		3,072									197,318
Equipment	4,635											4,635
Capital project												21,988
Offender Expenses		21,988		56,844	91,819		8,858	288,436	148,663			148,663
Offender reimbursements						18,153			315,447			315,447
Offender payments to CBCF												
Total Cash Disbursements	5,334,284	21,988	221,720	56,844	91,819	18,153	8,858	288,436	464,110			6,042,102
Disbursements from prior FY (Including refund to ODRC)	460,105											460,105
Other Sources Interest	6,458											6,458
Total Receipts Over/(Under) Disbursements	(432,648)		68,258	(7,169)	1,464	(7,626)		(11,920)	(25,251)			(389,641)
Fund Cash Balances, July 1, 2007	1,208,117			14,824	3,719	8,526		36,696	63,765			1,271,882
Fund Cash Balances, June 30, 2008	\$775,469		\$68,258	\$7,655	\$5,183	\$900		\$24,776	\$38,514			\$882,241
Unpaid Obligations/Open Purchase Orders	\$334,036		\$68,258									\$402,294

See the accompanying notes to the financial statements.

OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2007**

	State Appropriations and Grants		Offender Funds							OFFENDER TOTALS	GRAND TOTALS
	ODRC 501-501	Oriana House Subsidy	PROGRAM TOTALS	Offender Per Diem	Offender Personal Funds	Telephone Commissions	Cab/ Bus	Other/ Misc.			
Cash Receipts:											
Intergovernmental Collections from offenders	\$5,276,203		\$5,276,203	\$194,679	\$92,245	\$14,535	\$16,681	\$626,005	\$929,610		\$5,276,203
Commissions Subsidy		\$208,579	208,579						14,535		929,610
Total Cash Receipts	5,276,203	208,579	5,484,782	194,679	92,245	14,535	16,681	626,005	944,145		6,428,927
Cash Disbursements:											
Personnel	3,876,950	169,406	4,046,356								4,046,356
Operating costs	758,832		758,832								758,832
Program costs	188,827	8,894	197,721								197,721
Equipment	61,935		61,935								61,935
Offender Expenses				330,961	94,666						425,627
Offender reimbursements											660,897
Offender payments to CBCF											660,897
Total Cash Disbursements	4,886,544	178,300	5,064,844	330,961	94,666	14,312	16,909	629,676	1,086,524		6,151,368
Disbursements from prior FY (Including refund to ODRC)	245,376		245,376								245,376
Other Sources											
Interest	15,804		15,804								15,804
Total Receipts Over/(Under) Disbursements	160,087	30,279	190,366	(136,282)	-2,421	223	(228)	(3,671)	(142,379)		47,987
Fund Cash Balances, July 1, 2006	1,048,030	(30,279)	1,017,751	151,106	6,140	8,303	\$228	40,367	206,144		1,223,895
Fund Cash Balances, June 30, 2007	\$1,208,117		\$1,208,117	\$14,824	\$3,719	\$8,526		\$36,696	\$63,765		\$1,271,882
Unpaid Obligations/Open Purchase Orders	\$766,682		\$766,682								

See the accompanying notes to the financial statements.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Summit County Community Based Correctional Facility, (the Facility) provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is a minimum security operation housing approximately 180, and 160 offenders as of June 30, 2008 and 2007, respectively. The Facility's Governing Board administers the Facility. The Board is comprised of six members serving three year terms.

The Facility's Governing Board has contracted Facility operation responsibilities to Oriana House, Inc., a non profit organization. Oriana House is responsible for essentially all management decisions related to the Facility, subject to the Facility's Governing Board's oversight.

B. Basis of Accounting

These financial statements follow the basis of accounting the Ohio Department of Rehabilitation and Corrections prescribes or permits, 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

At June 30, 2008 and 2007, the carrying value of the Facility's cash fund balances were \$882,241 and \$1,271,882 respectively.

During 2008 and 2007 cash is held in demand deposits, a money market account and petty cash.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. Fund Accounting

The Facility uses fund accounting to segregate amounts that are restricted as to use. The Facility 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 Facility to support general operating costs.

Capital CAP 003: Reports amounts received from the ODRC to finance all or part of the cost of the renovating or building facilities.

Other Sources

Other sources consist of fiscal support provided by the managing nonprofit agency in excess of the costs financed by the 501-501 funding.

Offender Funds

Offender Per Diem: Reports receipts from a per diem fee charged to non-indigent offenders for room, board and medical treatment per Ohio Revised Code Section 2301.56 (C).

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

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

Cab/Bus: Reports amounts reimbursed by offenders for cab and bus fees incurred by the facility on their behalf.

Other / Miscellaneous: Vending Machines.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. Budgetary Process

Appropriations

The Facility 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 Facility cannot spend or obligate (i.e., encumber) more than the appropriation. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

Summit County Community Based Correction Facility conforms to the purchasing guidelines approved by the Facility's Governing Board.

A summary of fiscal years 2008 and 2007 budgetary activity appears in Note 2.

F. Property, Plant and Equipment

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is reflected as a liability under the basis of accounting the Facility uses for this report.

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ended 2008 and 2007 are as follows:

2008 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$5,334,283	\$5,334,283	

2007 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$5,297,203	\$5,275,601	\$21,602

Of the \$21,602 variance from fiscal year 2007, \$3,417.20 was added to the Facility's 1/12th Cash Reserve balance. The remaining \$18,184.80 is due to ODRC. See Note 4.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007
(Continued)**

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

Grants and State Appropriations

The Facility has Federal Deposit Insurance Corporation (FDIC) coverage for up to \$100,000 of its demand deposit accounts. Excess deposits are uncollateralized.

Offender Funds

Deposits

The Facility has Federal Deposit Insurance Corporation coverage of \$100,000 for Offender Funds. Excess deposits are uncollateralized.

4. REFUND TO ODRC

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Facility must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the years ending June 30, 2008 and 2007. 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.

Refund to ODRC		
	2008	2007
Cash, July 1	\$1,208,117	\$1,048,030
Reclassification from OHI Subsidy*		36,945
Disbursements Against Prior Year Budget	(337,839)	(245,376)
Amount Refunded to State	(101,266)	
Cash Refunded to ODRC, July 1 Payables	(33,989)	(101,266)
Sub-Total	735,023	738,333
501 Grant Cash Receipts	5,355,283	5,276,203
501 Grant Receipts Receivable**	(21,000)	21,000
Interest	6,458	15,804
Budgetary Basis Disbursements (see Note 2)	(5,334,283)	(5,275,601)
Amount Subject to Refund, June 30	741,481	775,739
Reserved for compensated absences (Note 5)	(295,256)	(301,983)
Decrease in 1/12th Reserve from FY 2006	1,667	1,667
Up to One-Twelfth of 501 Award Cash Reserve	(441,434)	(441,434)
Refundable to ODRC	\$6,458	\$33,989

Calculation of Payable to ODRC		
	2008	2007
Payable, July 1	\$135,255	\$101,266
Cash Refunded	(101,266)	
Refundable to ODRC, Current fiscal year	6,458	33,989
Payable, June 30	\$40,447	\$135,255

*The \$36,945 accounts for expenditures accounted for in the 501 grant fund which was reclassified to the Oriana House, Inc. (OHI) subsidy fund.

**The \$21,000 reflects FY 2007 grant receipts which were not received by the CBCF until FY 2008.

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007
(Continued)**

4. REFUND TO ODRC – (Continued)

The amount payable to ODRC at June 30, 2008 and 2007 is comprised of the following amounts:

	6/30/2008	6/30/2007
	<u>Amount</u>	<u>Amount</u>
Interest Earnings Fy 2008	\$6,458	\$0
Interest Earnings Fy 2007	15,805	15,805
Interest Earnings Fy 2006		12,056
Grant Under Spending Fy 2007	18,184	18,184
Grant Under Spending Fy 2005		87,543
Reduction in One-Twelfth Reserve Fy 2006		1,667
	\$40,447	\$135,255

5. RESERVE FOR COMPENSATED ABSENCES

During fiscal year 2005, the Facility received permission from the Ohio Department of Rehabilitation and Corrections to accrue employee vacation and sick leave as grant expenditures at the time the leave was earned and to reduce the accrual balance when leave is used. At June 30, 2008 and 2007, \$295,256 and \$301,983, respectively, was included in the 501-501 Fund Cash Balance for this reserve.

6. RETIREMENT SYSTEM

The employees of the Community Based Correctional Facility are not members of the Ohio Public Employee Retirement System. All employees contribute to Social Security.

7. RISK MANAGEMENT

Commercial Insurance

The Facility has obtained commercial insurance for the following risks:

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

8. CONTINGENT LIABILITIES

The Community Based Correctional Facility is not currently a defendant in any lawsuits.

9. RELATED PARTY TRANSACTION

The Facility paid Oriana House Inc. rentals of \$27,000, for both fiscal years June 30, 2008 and 2007.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Summit County Community Based Correctional Facility
Summit County
264 E. Crosier Street
Akron, Ohio 44309

To the Members of the Judicial Advisory Board and Facility Governing Board:

We have audited the financial statements of the Summit County Community Based Correctional Facility, Summit County, Ohio, (the Facility) as of and for the year ended June 30, 2008 and 2007, and have issued our report thereon dated February 23, 2009, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitations and Corrections prescribes or permits rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Facility's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Facility's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Facility's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Facility's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Facility's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-001 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

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A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Facility's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We do not believe the significant deficiency described above is a material weakness.

We also noted certain internal control matters that we reported to the Facility's management in a separate letter dated February 23, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the Facility's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the Facility's management in a separate letter dated February 23, 2009.

The Facility's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Facility's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management, the Facility Governing Board and the Judicial Advisory Board. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

February 23, 2009

**SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2008 AND 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Significant Deficiency:

Financial Statement Reclassifications and Adjustment

Our testing of the financial statements and trial balances revealed the following:

- For fiscal years 2008 and 2007, respectively, \$337,838 and \$36,945 of cash fund balance and expenditures was reclassified between the Oriana House Subsidy financial statement column and the 501-501 grant financial statement column. This reclassification was made to ensure the unpaid obligations presented for the Oriana House Subsidy did not exceed the fund's cash balance.

The Facility should ensure expenditures are allocated between the 501-501 grant and Oriana House subsidy columns properly. If there is a residual cash balance in the Oriana House subsidy fund, a corresponding unpaid obligation amount should support this balance.

- Fiscal year 2008 501-501 intergovernmental revenue and expenditures were adjusted by \$21,000 to account for grant revenue from fiscal year 2007 which was not received until fiscal year 2008.

The Facility should ensure it considers in receivables when converting its accrual basis ledgers to the regulatory (cash) basis used for the Facility's financial report.

Officials' Response: We agree with the reclassification of \$337,838 and \$36,945 for fiscal years 2008 and 2007, respectively. We will ensure expenditures are allocated between the 501-501 grant and Oriana House subsidy columns properly. To help accomplish this we would like the Auditor of State to define for us exactly what goes on the "Disbursements from prior FY (including refund to ODRC) line to ensure our proper reporting."

We will recognize 501-501 grants revenue that is in receivables at year end as 501-501 revenue when received in a future period.



Mary Taylor, CPA
Auditor of State

SUMMIT COUNTY COMMUNITY BASED CORRECTIONAL FACILITY

SUMMIT 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
APRIL 9, 2009**