



Mary Taylor, CPA
Auditor of State

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

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Mary Taylor, CPA
Auditor of State

Tri-County Regional Jail
Champaign County
4099 State Route 559
Mechanicsburg, Ohio 43044

To the Board of Commission:

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 AOS does not legally require your government 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 the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

August 19, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Tri-County Regional Jail
Champaign County
4099 State Route 559
Mechanicsburg, Ohio 43044

To the Board of Commission:

We have audited the accompanying financial statements of the Tri-County Regional Jail, Champaign County (the Jail), as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Jail'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 Jail has prepared these financial statements using accounting practices the Auditor of State 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.

Instead of the combined funds the accompanying financial statements present, GAAP requires presenting entity wide statements and also presenting the Jail's larger (i.e. major) funds separately. While the Jail 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 Auditor of State permits, but does not require Jail's to reformat their statements. The Jail has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. 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 December 31, 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 Jail as of December 31, 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 combined fund cash balances and reserves for encumbrances of the Tri-County Regional Jail, Champaign County, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Jail 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 August 19, 2009, on our consideration of the Jail'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

August 19, 2009

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$4,238,819		\$4,238,819
Charges for Services	214,518		214,518
Sales		\$130,492	130,492
Refund and Reimbursements	59,236		59,236
Other Receipts	3,526		3,526
Total Cash Receipts	<u>4,516,099</u>	<u>130,492</u>	<u>4,646,591</u>
Cash Disbursements:			
Current:			
Salaries and Benefits	2,504,774		2,504,774
Supplies	415,883	78,021	493,904
Equipment	142,517		142,517
Contractual Services	95,654		95,654
Medical	22,655		22,655
Utilities	250,472	28,375	278,847
Repairs & Maintenance	24,162		24,162
Insurance	67,948		67,948
Reimbursements to Counties	612,675		612,675
Travel	13,367		13,367
Other	1,297		1,297
Total Cash Disbursements	<u>4,151,404</u>	<u>106,396</u>	<u>4,257,800</u>
Total Receipts Over Disbursements	364,695	24,096	388,791
Fund Cash Balances, January 1	<u>480,256</u>	<u>89,159</u>	<u>569,415</u>
Fund Cash Balances, December 31	<u><u>\$844,951</u></u>	<u><u>\$113,255</u></u>	<u><u>\$958,206</u></u>
Reserve for Encumbrances, December 31	<u><u>\$212,322</u></u>	<u><u>\$16,773</u></u>	<u><u>\$229,095</u></u>

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

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
AGENCY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Inmate Account</u>
Cash Receipts:	
Other Revenues	\$286,424
Cash Disbursements:	
Other Disbursements	287,921
Total Receipts (Under) Disbursements	<u>(1,497)</u>
Fund Cash Balance, January 1	<u>3,449</u>
Fund Cash Balance, December 31	<u><u>\$1,952</u></u>

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

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental	\$3,510,858		\$3,510,858
Charges for Services	221,659		221,659
Sales		\$162,247	162,247
Refunds and Reimbursements	83,532		83,532
Other Receipts	91		91
Total Cash Receipts	<u>3,816,140</u>	<u>162,247</u>	<u>3,978,387</u>
Cash Disbursements:			
Current:			
Salaries and Benefits	2,433,935		2,433,935
Supplies	421,334	89,795	511,129
Reimbursement to Counties	734,613		734,613
Equipment	71,729		71,729
Repair and Maintenance	13,707		13,707
Contractual Services	98,680		98,680
Medical	18,566		18,566
Utilities	243,393	4,338	247,731
Travel	10,765		10,765
Insurance	70,000		70,000
Other	27,300		27,300
Total Cash Disbursements	<u>4,144,022</u>	<u>94,133</u>	<u>4,238,155</u>
Total Receipts Over/(Under) Disbursements	(327,882)	68,114	(259,768)
Fund Cash Balances, January 1	<u>808,138</u>	<u>21,045</u>	<u>829,183</u>
Fund Cash Balances, December 31	<u>\$480,256</u>	<u>\$89,159</u>	<u>\$569,415</u>
Reserve for Encumbrances, December 31	<u>\$121,009</u>	<u>\$5,881</u>	<u>\$126,890</u>

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

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN FUND CASH BALANCE
AGENCY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Inmate Account</u>
Cash Receipts:	
Other Revenue	\$286,416
Cash Disbursements:	
Other Disbursements	<u>332,202</u>
Total Receipts(Under) Disbursements	(45,786)
Fund Cash Balance, January 1	<u>49,235</u>
Fund Cash Balance, December 31	<u><u>\$3,449</u></u>

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

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Tri-County Regional Jail, Champaign County (the Jail), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Jail was established by the Board of County Commissioners of Union, Champaign and Madison Counties. The Jail is overseen by the Tri-County Corrections Commission (the Commission) pursuant to Revised Code Sections 153.61 and 307.93. The Commission is directed by the Sheriff of each participating county, the presiding Judge of the Court of Common Pleas of each participating county, and the President of the Board of Commissioners of each participating county. The Commission was established to use the authority common to the members to develop, construct, operate and administer a multi-county correctional center to augment county jail programs and facilities.

The Jail's management believes these financial statements present all activities for which the Jail is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Jail recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

As the Ohio Revised Code permits, the Champaign County Treasurer holds the Jail's cash as the Jail's custodian. The County holds the Jail's deposits in its investment pool, valued at the Treasurer's reported carrying amount. The Jail maintains a separate bank account for the Inmate Account Fund.

D. Fund Accounting

The Jail uses fund accounting to segregate cash and investments that are restricted as to use. The Jail classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Jail had the following significant Special Revenue Fund:

Commissary – This fund receives monies collected from inmates for the purchases of commissary items.

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fiduciary Fund (Agency Fund)

Funds for which the Jail is acting in an agency capacity are classified as agency funds. The Jail had the following Agency Fund:

Inmate Accounts – This fund receives funds collected from inmates or their friends and/or family to be used to purchase commissary items, doctor visits, haircuts, or phone cards.

E. Property, Plant, and Equipment

The Jail records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

F. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH

The Jail maintains a bank account for the inmate accounts at Citizens National Bank (See Note 1.C). The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	<u>2008</u>	<u>2007</u>
Demand Deposits	<u>\$1,952</u>	<u>\$3,449</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. RETIREMENT SYSTEM

The Jail's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10% and 9.5%, respectively, of their gross salaries and the Jail contributed an amount equaling 14% and 13.85%, respectively, of participants' gross salaries. The Jail has paid all contributions required through December 31, 2008.

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

4. RISK MANAGEMENT

A. Risk Pool Membership

The Jail is exposed to various risks of property and casualty losses, and injuries to employees.

The Jail insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Jail belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

B. Casualty Coverage

For an occurrence prior to January 1, 2006 PEP retains casualty risks up to \$250,000 per occurrence, including claim adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$10,000,000 in the aggregate per year.

For an occurrence on or subsequent to January 1, 2006, the Pool retains casualty risk up to \$350,000 per occurrence. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect up to \$10,000,000 in additional coverage with the General Reinsurance Corporation, through contracts with PEP.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000 (prior to January 1, 2006) or \$3,000,000 (on or subsequent to January 1, 2006) as noted above.

C. Property Coverage

Beginning in 2005, APEEP established a risk-sharing property program. Under the program, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. This amount was increased to \$300,000 in 2007. For 2007, APEEP reinsures members for specific losses exceeding \$100,000 up to \$300,000 per occurrence, subject to an annual aggregate loss payment. For 2006, APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000 in 2006, or \$100,000 and \$300,000 in 2007, Travelers will then reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2007 was \$2,014,548.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

4. RISK MANAGEMENT (Continued)

D. Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2007 and 2006 (the latest information available):

	2007	2006
Assets	\$37,560,071	\$36,123,194
Liabilities	(17,340,825)	(16,738,904)
Net Assets	\$20,219,246	\$19,384,290

At December 31, 2007 and 2006, respectively, the liabilities above include approximately \$15.9 million and \$15.0 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$15.0 million and \$14.4 million of unpaid claims to be billed to approximately 443 member governments in the future, as of December 31, 2007 and 2006, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Jail's share of these unpaid claims collectible in future years is approximately \$78,000. This payable includes the subsequent year's contribution due if the Jail terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

Contributions to PEP	
2006	\$68,504
2007	\$70,640
2008	\$67,946

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

The Jail is exposed to various risks of property and casualty losses, and injuries to employees.



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*

Tri-County Regional Jail
Champaign County
4099 State Route 559
Mechanicsburg, Ohio 43044

To the Board of Commission:

We have audited the financial statements of the Tri-County Regional Jail, Champaign County, (the Jail) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated August 19, 2009, wherein we noted the Jail followed accounting practices the Auditor of State prescribes 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 Jail'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 Jail's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Jail'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 Jail'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 Jail'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.

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

**Internal Control Over Financial Reporting
(Continued)**

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 believe the significant deficiency described above, as finding number 2008-001 is also material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Jail'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 a certain noncompliance or other matter that we reported to the Jail's management in a separate letter dated August 19, 2009.

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

We intend this report solely for the information and use of the finance committee, management, and Board of Commission. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 19, 2009

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2008-001

Material Weakness

Inmate Account Financial Statement Balances

To accurately present the results of operations, the annual financial statements of a governmental entity should include all financial activity and reflect the reconciled balance for each fund. The Jail reported the December 31, 2008 and 2007 bank balances for the Inmate Account Agency Fund as the ending balances on the financial statements instead of the December 31, 2008 and 2007 book balances. The difference between the bank and book balance was equal to the expenditures that had not cleared the bank at year-end. As a result, the ending balances on the financial statements were overstated and disbursements were understated by \$18,878 in 2008 and \$16,375 in 2007. The accompanying financial statements and the accounting records have adjusted to accurately report the financial activity.

The failure to report all cash payments as expenditures on the financial statements not only inhibited the users understanding of the results of operations but also resulted in a material misstatement of the ending fund balances.

The Jail should implement review procedures to help assure that the reported financial statement fund balance for the Inmate Account includes all financial activity that has occurred during the year and that the balance reconciles to the bank statement.

OFFICIALS' RESPONSE:

As discussed during the audit, the presentation of the financial statements were a continuation of the method presented in the previous audit. Tri-County Jail staff had expected to work with the current audit staff to make the necessary adjustments to the statements. The statements as presented were the actual cash disbursements and receipts as recorded at the bank. Staff is aware that the proper reporting would have included all disbursements and receipts during the fiscal year regardless if those disbursements had cleared the bank. To make this adjustment, Tri-County Jail staff would have needed to make an adjustment to the beginning balance in 2007. Tri-County Jail staff had anticipated working with the auditors to make this adjustment correctly. It was never the intent to misstate the ending fund balances but rather to verify with the auditor the changes that were required from the previously audited records.

**TRI-COUNTY REGIONAL JAIL
CHAMPAIGN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Finding for Recovery for overpayment of vacation payout in the amount of \$1,085.59	Yes	Finding repaid
2006-002	Ohio Admin. Code Section 117-2-02(D) - The Jail did not maintain accounting records for the Agency Fund.	Yes	
2006-003	Ohio Rev. Code Section 117.38 – The annual reports were not filed timely.	Yes	
2006-004	Inmate Checking Account - Reconciliation of the inmate checking account was not being performed.	Yes	
2006-005	Computer Environment - Deficiencies were noted regarding the commissary/inmate account software package.	Yes	
2006-006	Monthly Reconciliations - The Inmate Account was not being reconciled from bank-to-book.	Yes	
2006-007	Inmate/Work Release and Commissary Account – Various errors were noted with the inmate/work release and commissary account.	Yes	



Mary Taylor, CPA
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TRI-COUNTY REGIONAL JAIL

CHAMPAIGN 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
OCTOBER 8, 2009**