



Mary Taylor, CPA
Auditor of State

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

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Mary Taylor, CPA
Auditor of State

Corrections Commission of Southeastern Ohio
Athens County
16677 Riverside Drive
Nelsonville, Ohio 45764

To the Corrections 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

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Auditor of State

September 13, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Corrections Commission of Southeastern Ohio
Athens County
16677 Riverside Drive
Nelsonville, Ohio 45764

To the Corrections Commission:

We have audited the accompanying financial statements of the Corrections Commission of Southeastern Ohio, Athens County, Ohio (the Commission), as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Commission'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 Commission 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 require presenting entity-wide statements and also presenting the Commission's larger (i.e., major) funds separately. While the Commission 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 governments to reformat their statements. The Commission 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, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2009 and 2008, 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 Corrections Commission of Southeastern Ohio, Athens County, Ohio as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Commission 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 September 13, 2010, on our consideration of the Commission'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 black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

September 13, 2010

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Total All Funds</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Agency</u>	
Cash Receipts:					
Housing of Prisoners	\$ 3,821,709	\$	\$	\$	\$ 3,821,709
Intergovernmental	5,400	15,000			20,400
Sales		188,357			188,357
Earnings on Investments	10,213	5			10,218
Medical Reimbursement	97,493				97,493
Other Revenue	112,104			282,479	394,583
Total Cash Receipts	<u>4,046,919</u>	<u>203,362</u>	<u>0</u>	<u>282,479</u>	<u>4,532,760</u>
Cash Disbursements:					
Current:					
Salaries	1,922,366				1,922,366
Fringe Benefits	836,819				836,819
Travel and Training	17,325				17,325
Supplies & Materials	406,781				406,781
Repairs & Maintenance	37,848				37,848
Inmate Housing:					
Cost of Goods Sold		180,804			180,804
Medical Expenses		18,974			18,974
Medical Services	94,558				94,558
Contract Services	178,973	15,000			193,973
Utilities	354,939				354,939
Property & Liability Insurance	72,159				72,159
Other Expenditures				280,844	280,844
Capital Outlay	26,387				26,387
Total Cash Disbursements	<u>3,948,155</u>	<u>214,778</u>	<u>0</u>	<u>280,844</u>	<u>4,443,777</u>
Total Cash Receipts Over/(Under) Cash Disbursements	98,764	(11,416)	0	1,635	88,983
Other Financing Receipts/(Disbursements):					
Transfers-In			33,342		33,342
Transfers-Out	(33,342)				(33,342)
Total Other Financing Receipts/(Disbursements)	(33,342)	0	33,342	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	65,422	(11,416)	33,342	1,635	88,983
Fund Cash Balances, January 1	<u>498,163</u>	<u>142,462</u>	<u>0</u>	<u>38,039</u>	<u>678,664</u>
Fund Cash Balances, December 31	<u>\$ 563,585</u>	<u>\$ 131,046</u>	<u>\$ 33,342</u>	<u>\$ 39,674</u>	<u>\$ 767,647</u>
Reserved for Encumbrances, December 31	<u>\$ 34,203</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 34,203</u>

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

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total All Funds</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Agency</u>	
Cash Receipts:				
Housing of Prisoners	\$ 3,716,862	\$	\$	\$ 3,716,862
Intergovernmental	9,800	16,250		26,050
Sales		227,547		227,547
Earnings on Investments	7,143	1		7,144
Medical Reimbursements	70,442			70,442
Other Revenue	143,509		328,108	471,617
	<u>3,947,756</u>	<u>243,798</u>	<u>328,108</u>	<u>4,519,662</u>
Total Cash Receipts				
	<u>3,947,756</u>	<u>243,798</u>	<u>328,108</u>	<u>4,519,662</u>
Cash Disbursements:				
Current:				
Salaries	1,805,316			1,805,316
Fringe Benefits	774,900			774,900
Travel and Training	21,111			21,111
Supplies & Materials	447,357			447,357
Repairs & Maintenance	43,421			43,421
Inmate Housing:				
Cost of Goods Sold		161,035		161,035
Medical Expenses		22,913		22,913
Medical Services	99,726			99,726
Contract Services	203,767	16,250		220,017
Utilities	351,312			351,312
Property & Liability Insurance	73,433			73,433
Other Expenditures			374,293	374,293
Capital Outlay	26,509			26,509
	<u>3,846,852</u>	<u>200,198</u>	<u>374,293</u>	<u>4,421,343</u>
Total Cash Disbursements				
	<u>3,846,852</u>	<u>200,198</u>	<u>374,293</u>	<u>4,421,343</u>
Total Cash Receipts Over/(Under) Cash Disbursements	100,904	43,600	(46,185)	98,319
Fund Cash Balances, January 1	<u>397,259</u>	<u>98,862</u>	<u>84,224</u>	<u>580,345</u>
Fund Cash Balances, December 31	<u>\$ 498,163</u>	<u>\$ 142,462</u>	<u>\$ 38,039</u>	<u>\$ 678,664</u>
Reserved for Encumbrances, December 31	<u>\$ 16,472</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,472</u>

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

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Corrections Commission of Southeastern Ohio, Athens County (the Commission), as a body corporate and politic. The Board of County Commissioners of Athens, Hocking, Morgan, and Perry counties established the Commission. The Sheriff of each participating county and the presiding Judge of the Court of Common Pleas of each participating county direct the Commission. The purpose of the Commission is 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 Commission's management believes these financial statements present all activities for which the Commission 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 Commission 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. Fund Accounting

The Commission uses fund accounting to segregate cash and investments that are restricted as to use. The Commission 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 Funds

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 Commission had the following significant Special Revenue Fund:

Commissary Fund – Established in accordance with Substitute House Bill 480, this fund accounts for moneys received from sales to inmates, purchasing of merchandise, and payments for inmate medical expenses. This fund also receipts moneys from "pay-to-stay" fees collected from the inmates.

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

3. Capital Projects Funds

These funds account for receipts restricted to acquiring or constructing major capital projects. The Commission had the following significant Capital Project Fund:

Capital Improvement Fund – This fund receives transfers from the General Fund for ten percent of housing of prisoners revenues received from non-member counties for future expansion and capital improvements to the facilities.

4. Fiduciary Funds (Agency Funds)

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments that are not available to support the Commission's own programs.

Agency funds are purely custodial in nature and are for holding resources for individuals, organizations or other governments. The Commission established the agency fund to account for monies held on behalf of inmates while incarcerated. The Commission also utilizes an unclaimed monies fund to account for monies not claimed by the rightful owners. These monies include long-outstanding inmate checks and deposits.

D. Budgetary Process

The Commission is not required to follow the budgetary requirements under Ohio Revised Code 5705. However, the Commission does perform annual budgetary procedures for the General Fund and Special Revenue Fund. The Commission did not develop a budget for the Fiduciary Fund.

1. Appropriations

The Commission annually approves an appropriation measure and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control. Unencumbered appropriations lapse at year-end. The Commission reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over, and need not be reappropriated.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

E. Property, Plant, and Equipment

The Commission 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 Commission maintains a cash pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 was as follows:

	2009	2008
Demand deposits	\$ 767,647	\$ 678,664

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 3,753,210	\$ 4,046,919	\$ 293,709
Special Revenue	0	203,362	203,362
Capital Projects	0	33,342	33,342
Total	\$ 3,753,210	\$ 4,283,623	\$ 530,413

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 4,124,904	\$ 4,015,700	\$ 109,204
Special Revenue	200,000	214,778	(14,778)
Capital Projects	0	0	0
Total	\$ 4,324,904	\$ 4,230,478	\$ 94,426

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

3. Budgetary Activity (Continued)

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 3,420,270	\$ 3,947,756	\$ 527,486
Special Revenue	0	243,798	243,798
Total	\$ 3,420,270	\$ 4,191,554	\$ 771,284

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 4,040,035	\$ 3,863,324	\$ 176,711
Special Revenue	187,258	200,198	(12,940)
Total	\$ 4,227,293	\$ 4,063,522	\$ 163,771

4. Retirement Systems

The Commission'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 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Commission contributed an amount equaling 14% of participants' gross salaries. The Commission has paid all contributions required through December 31, 2009.

5. Risk Management

Commercial Insurance

The Commission has obtained commercial insurance for the following risks:

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



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*

Corrections Commission of Southeastern Ohio
Athens County
16677 Riverside Drive
Nelsonville, Ohio 45764

To the Corrections Commission:

We have audited the financial statements of the Corrections Commission of Southeastern Ohio, Athens County, Ohio (the Commission), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated September 13, 2010, wherein we noted the Commission 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 Commission's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Commission's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Commission'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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item: 2009-001.

We also noted certain matters not requiring inclusion in this report that we reported to the Commission's management in a separate letter dated September 13, 2010.

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

We intend this report solely for the information and use of management, the Commission, the Finance Committee, and others within the Commission. We intend it for no one other than these specified parties.

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

Mary Taylor, CPA
Auditor of State

September 13, 2010

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

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

FINDING NUMBER 2009-001

Noncompliance Citation

Ohio Rev. Code Sections 307.93(F)(2) and 753.22(B) require the management of funds in the Commissary Fund shall be strictly controlled in accordance with procedures adopted by the Auditor of State. Auditor of State Bulletin 97-011 states, in part, that since inmates do not have cash on their person while incarcerated to purchase items from the commissary, the following accounting policies and corresponding procedures are recommended when the local correctional facilities have established a commissary:

1. The Commission should provide inmates with pre-numbered ordering forms. The Commission should retain one copy and file it sequentially. The Commission should post the receipt on the individual account card reflecting the order number and amount. The Commission should take a count of the sequentially numbered unused forms monthly.
2. The Commission should record money received for the inmate's account on duplicate receipts, with one copy retained in the facility's file and filed numerically. The Commission should credit the inmate's account and reconcile daily with duplicate receipts, postings to the inmate's ledger cards, and deposits. Each month, the inmate shall receive a statement of their inmate account. The statement shall indicate the balance in the account and any deposits or purchases made during the month.
3. The Commission should retain a numbered billing, and file it numerically in the facility's files, when a deduction of medical expenses occurs directly from the inmate's account. The Commission shall maintain an accounts receivable ledger to account for the cost of requested medical expenses when there is insufficient money in the inmate's individual account at the time of the cost.

The Commission did not provide pre-numbered ordering forms, did not file the ordering forms sequentially, and did not post to individual account cards reflecting order number and amount. In addition, the Commission did not maintain an accounting of unused forms. The Commission did not issue duplicate receipts in numerical order. Medical Billings (Rx Order Forms) were not numbered or filed sequentially. In addition, the Commission did not maintain an accounts receivable ledger. However, inmate account summaries do indicate the total amount owed by individuals.

The above items could allow for receipt and/or billing errors within the system. They could also result in negative fund balances.

We recommend the Commission review Auditor of State Ohio Sheriff's Manual to determine whether the existing policies adopted by the Commission members are adequate and that Commission place all such policies in operation for the Commissary. In addition, we recommend the Commission use separate numerical sequences for duplicate receipts at each collection point to ensure completeness.

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008
(Continued)**

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

FINDING NUMBER 2009-001 (Continued)

Noncompliance Citation - Ohio Rev. Code Sections 307.93(F)(2) and 753.22(B) (Continued)

Officials' Response: The Commission acknowledges this is a desirable system. However, it is not feasible in a jail facility. This system would require the hiring of additional personnel to do the daily posting, crediting of inmate's account, and reconciliation daily with duplicate receipts. Absent an indication the current system is allowing large discrepancies to exist in the Commissary Account, the Commission does not believe this is a good use of taxpayer's funds.

**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Ohio Rev. Code Sections 307.93(F)(2) and 753.22(B); Commissary procedures		Repeated as Finding 2009-001.
2007-002	Ohio Rev. Code Section 121.22(G); Executive Session		Partially Corrected. This matter is reported in the current Management Letter.
2007-003	Material Weakness; Financial activity not posted to the accounting system		Corrected.

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Mary Taylor, CPA
Auditor of State

CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO

ATHENS 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
NOVEMBER 4, 2010**