

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY
Regular Audit
For the Years Ended June 30, 2010 and 2009**

Perry & Associates
Certified Public Accountants, A.C.



Mary Taylor, CPA

Auditor of State

Members of the Governing Board
MonDay Community Correctional Institution
1951 South Gettysburg Avenue
Dayton, Ohio 45408

We have reviewed the *Independent Accountants' Report* of the MonDay Community Correctional Institution, Montgomery County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period July 1, 2008 through June 30, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Ohio Department of Rehabilitation and Corrections. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Ohio Department of Rehabilitation and Corrections permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The MonDay Community Correctional Institution is responsible for compliance with these laws and regulations.

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

Mary Taylor, CPA
Auditor of State

November 5, 2010

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**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances For the Year Ended June 30, 2010	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances For the Year Ended June 30, 2009	4
Notes to the Financial Statements	5
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	10
Schedule of Prior Audit Findings.....	12

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INDEPENDENT ACCOUNTANTS' REPORT

September 8, 2010

MonDay Community Correctional Institution
Montgomery County
1951 Gettysburg Avenue
Dayton, Ohio 45417-4160

To the Members of the Governing Board:

We have audited the accompanying financial statements of **MonDay Community Correctional Institution, Montgomery County, Ohio**, (the Facility), as of and for the years ended June 30, 2010 and 2009. 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 accounting principles generally accepted in the United States of America, we presume they are material.

Revisions to GAAP would require the Facility to reformat its financial statement presentation and make other changes. Instead of the fund statements presented, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately. 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 the new GAAP presentation requirements. Since the Facility does not use GAAP to measure financial statement amounts, 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, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Facility's funds as of June 30, 2010 and 2009 or their changes in financial position or cash flows for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and unpaid obligations of the MonDay Community Correctional Institution as of June 30, 2010 and 2009, and the cash receipts and disbursements for the years then ended on the accounting basis described in Note 1.

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 September 8, 2010, 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. The report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2010**

	State Appropriations and Grants					Offender Funds			Totals	
	ODRC 501-501	ODRC C50101	Federal Grant Match	Federal	ABLE Federal	TITLE 1 Federal	Offender Personal Funds	Work Release		Other/ Misc.
Cash Receipts:										
Intergovernmental	\$ 5,304,890	\$ 8,663	\$ 53,133	\$ 37,073	\$ 43,630	\$ 26,499	\$ -	\$ -	\$ -	\$ 5,473,888
Receipts for offenders	-	-	-	-	-	-	170,259	-	-	170,259
Collections from offenders	-	-	-	-	-	-	-	17,833	-	17,833
Commissions	-	-	-	-	-	-	-	48,650	609	49,259
Reimbursement	-	-	-	-	-	-	-	914	-	914
Other	-	-	-	-	-	-	-	926	5	931
Total Cash Receipts	5,304,890	8,663	53,133	37,073	43,630	26,499	170,259	68,323	614	5,713,084
Cash Disbursements:										
Personnel	4,023,727	-	50,007	-	32,905	24,625	-	-	-	4,131,264
Operating cost	789,673	-	-	37,073	-	-	-	10,148	946	837,840
Program cost	128,609	-	-	-	-	-	-	27,031	-	155,640
Equipment	81,558	-	-	-	-	-	-	5,326	-	86,884
Capital project	-	8,663	-	-	-	-	-	-	-	8,663
Offender Disbursements:										
Offender legal obligations	-	-	-	-	-	-	40,807	-	-	40,807
Offender reimbursements	-	-	-	-	-	-	8,198	-	-	8,198
Offender payments to CBCF	-	-	-	-	-	-	10,363	-	-	10,363
Other Offender payments	-	-	-	-	-	-	69,179	-	-	69,179
Offender savings paid at exit	-	-	-	-	-	-	39,428	-	-	39,428
Total Cash Disbursements	5,023,567	8,663	50,007	37,073	32,905	24,625	167,975	42,505	946	5,388,266
Total Receipts Over/(Under) Disbursements	281,323	-	3,126	-	10,725	1,874	2,284	25,818	(332)	324,818
Fund Cash Balances, July 1, 2009	167,439	-	(15,887)	-	(10,725)	(15,999)	6,364	153,390	3,649	288,231
Fund Cash Balances, June 30, 2010	<u>\$ 448,762</u>	<u>\$ -</u>	<u>\$ (12,761)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,125)</u>	<u>\$ 8,648</u>	<u>\$ 179,208</u>	<u>\$ 3,317</u>	<u>\$ 613,049</u>
Unpaid Obligations/Open Purchases Orders	<u>\$ 443,636</u>									

The notes to the financial statements are an integral part of the financial statements

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEAR ENDED JUNE 30, 2009**

	State Appropriations and Grants					Offender Funds			Totals
	ODRC 501-501	Federal Grant Match	Federal	ABLE Federal	TITLE 1 Federal	Offender Personal Funds	Work Release	Other/ Misc.	
Cash Receipts:									
Intergovernmental	\$ 4,696,300	\$ 57,831	\$ 26,461	\$ 40,405	\$ 18,887	\$ -	\$ -	\$ -	\$ 4,839,884
Receipts for offenders	-	-	-	-	-	165,880	-	-	165,880
Collections from offenders	-	-	-	-	-	-	11,839	-	11,839
Commissions	-	-	-	-	-	-	58,675	356	59,031
Reimbursement	-	-	-	-	-	-	670	-	670
Other	-	-	-	-	-	-	2,654	8	2,662
Total Cash Receipts	4,696,300	57,831	26,461	40,405	18,887	165,880	73,838	364	5,079,966
Cash Disbursements:									
Personnel	3,863,815	62,326	-	37,905	25,000	-	-	-	3,989,046
Operating cost	717,482	-	26,461	-	-	-	93,484	2,392	839,819
Program cost	58,402	-	-	-	-	-	23,877	-	82,279
Equipment	53,841	-	-	-	-	-	10,470	-	64,311
Offender Disbursements:									
Offender legal obligations	-	-	-	-	-	38,594	-	-	38,594
Offender reimbursements	-	-	-	-	-	9,468	-	-	9,468
Offender payments to CBCF	-	-	-	-	-	13,255	-	-	13,255
Other Offender payments	-	-	-	-	-	56,292	-	-	56,292
Offender savings paid at exit	-	-	-	-	-	55,151	-	-	55,151
Total Cash Disbursements	4,693,540	62,326	26,461	37,905	25,000	172,760	127,831	2,392	5,148,215
Refund to ODRC	1,131	-	-	-	-	-	-	-	1,131
Total Receipts Over/(Under) Disbursements	1,629	(4,495)	-	2,500	(6,113)	(6,880)	(53,993)	(2,028)	(69,380)
Fund Cash Balances, July 1, 2008	165,810	(11,392)	-	(13,225)	(9,886)	13,244	207,383	5,677	357,611
Fund Cash Balances, June 30, 2009	\$ 167,439	\$ (15,887)	\$ -	\$ (10,725)	\$ (15,999)	\$ 6,364	\$ 153,390	\$ 3,649	\$ 288,231
Unpaid Obligations/Open Purchases Orders	<u>\$ 155,511</u>								

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

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

MonDay Community Correctional Institution (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 200 offenders as of June 30, 2010. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the County the Facility serves comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facilities Governing Board regarding Facility matters. The Facility serves a 6 county catchment area for males, and serves all 88 counties in the State of Ohio for females.

For the years ended June 30, 2010 and 2009, the financial statement presents all funds related to the Facility.

B. Basis of Accounting

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

These statements adequately disclose material matters the Ohio Department of Rehabilitation and Corrections requires.

C. Cash

The Montgomery County Auditor is the fiscal agent of the Facility's grant funds and State appropriations. The Montgomery County Treasurer is the custodian of the Facility's grant funds and State appropriations. The County holds these Facility assets in the County's cash and investment pool, valued at the County Treasurer's reported carrying amount. The Facility holds offenders' cash, work release cash and benevolent cash in demand deposit accounts.

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.

Ohio Department of Rehabilitation and Corrections (ODRC) C50101 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Facility to support the Chiller Capital Project.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Federal Grant Match

Ohio Office of Criminal Justice Services (OCJS) Funding: OCJS serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from OCJS under the Residential Substance Abuse Treatment (RSAT) Program. These monies are used to pay salaries and fringe benefits of Staff that work directly with MonDay residents that are in the RSAT Program. This grant requires a 25% match from MonDay.

Federal

Department of Education (DOE) Funding: MonDay receives Federal monies from DOE under the National School Lunch Program. DOE reimburses MonDay for food costs associated with providing meals to residents that are under the age of 21. It should be noted that these monies are not in the form of a grant.

Ohio Department of Rehabilitation and Corrections (ODRC) Funding: ODRC served as a pass through organization for monies being distributed by the Federal Government during fiscal year 2009. Miami Valley Career Technology Center serves as a pass through organization for monies being distributed by the Federal Government during fiscal year 2010. MonDay receives monies under the Adult Basic Literacy Education (ABLE) Program. These monies are used to pay salaries and fringe benefits of Teachers that work directly with MonDay residents that are enrolled in MonDay's Education Program.

Ohio Department of Rehabilitation and Corrections (ODRC) Funding: ODRC serves as a pass through organization for monies being distributed by the Federal Government. MonDay receives monies from ODRC under the Title 1 Education Program. These monies are used to pay salaries and fringe benefits of Teachers that work directly with MonDay residents that are under the age of 21 and are enrolled in MonDay's Education Program.

Offender Funds

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 that offenders may 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.

Work Release Fund: This fund receives other Offender Funds, such as telephone and vending commissions, receipts from the sale of phone cards to offenders and per diem rates charged to employed offenders. This fund pays for programs and services benefiting offenders, such as indigent offenders' personal care supplies, clothing and other miscellaneous supplies to meet residents' needs.

Other Funds

Benevolent Fund: This fund receives other funds, such as vending commissions and donations. This fund is for the benefit of MonDay Staff, and is used for purchases such as flowers for hospitalized Staff or deceased relatives of Staff, and for Staff recognition awards.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

1. 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 submit a Budget Revision to obtain approval from ODRC to transfer amounts between budget categories.

2. Encumbrances

Disbursements from State appropriations and Grants are subject to Montgomery County's payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Facility commits to make a payment. The budgetary disbursement amounts reported in Note 2 include cash disbursed against the current year budget plus amounts spent within ninety days of June 30 to liquidate year-end commitments. Amounts not liquidated within ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 4)

A summary of 2010 and 2009 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. The financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the basis of accounting the Facility uses.

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2010 and 2009 follows:

2010 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 5,304,890	\$ 5,304,841	\$ 49
2009 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$ 4,696,300	\$ 4,684,371	\$ 11,929

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009
(Continued)**

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

Grants and State Appropriations

The County Treasurer is responsible for collateralizing deposits and investments for grants and State appropriations that the County holds as custodian for the Facility.

Deposits

Offender Work Release and Other Misc. (Benevolent) Funds

Offender Funds and Benevolent Funds deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution, or (3) collateralized by the financial institution's public entity deposit pool.

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, 2010, and 2009. 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. The Facility refunds amounts computed below upon receiving an invoice from ODRC requesting the refund of unspent funds. This refund is usually requested upon completion of the fiscal year's audit.

Refund to ODRC		
	2010	2009
Cash, July 1	\$ 167,439	\$ 165,810
Cash Refunded to ODRC	-	(1,131)
Disbursements Against Prior Year Budget	(162,362)	(164,679)
Payable to ODRC, July 1	5,077	-
Sub-Total	-	-
501 Cash Receipts	5,304,890	4,696,300
Budgetary Basis Disbursements	(5,304,841)	(4,684,371)
Amount Subject to Refund, June 30	49	11,929
1/12 of 501 Award or June 30 Cash Balance	442,074	167,439
Refundable to ODRC	\$ -	\$ -

Calculation of Payable to ODRC		
	2010	2009
Payable, July 1	\$ 5,077	\$ -
Cash Refunded	-	1,131
Refundable to ODRC	-	-

For 2009, the Facility chose not to retain remaining grant award amounts. As such, unspent funds of \$1,131 were refunded to the ODRC.

**MONDAY COMMUNITY CORRECTIONAL INSTITUTION
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009
(Continued)**

5. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10 of their gross salaries to OPERS. The Facility contributed an amount equal to 14 percent of participants' gross salaries for 2010 and 2009. The Facility has paid all contributions required through June 30, 2010.

6. RISK MANAGEMENT

Commercial Insurance

The Facility is included in Montgomery County's commercial insurance policies, and is charged once a year by the County for its allocation of annual premiums. The Facility has commercial insurance coverage for the following risks:

- Comprehensive property and general liability.
- Automobile liability.
- Public Employers liability.

Perry & Associates
Certified Public Accountants, A.C.

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

September 8, 2010

MonDay Community Correctional Institution
Montgomery County
1951 Gettysburg Avenue
Dayton, Ohio 45417-4160

To the Members of the Governing Board:

We have audited the financial statements of **MonDay Community Correctional Institution, Montgomery County, Ohio** (the Facility), as of and for the years ended June 30, 2010 and 2009, and have issued our report thereon dated September 8, 2010, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitation 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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.

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 Facility'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.

MonDay Community Correctional Institution
Montgomery County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

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 intend this report solely for the information and use of the management, the Facility Governing Board, and the Ohio Department of Rehabilitation and Corrections. It is not intended for anyone other than these specified parties.

Respectfully Submitted,

A handwritten signature in black ink that reads "Perry & Associates CPAs A.C." The signature is written in a cursive, flowing style.

Perry and Associates
Certified Public Accountants, A.C.

**MONDAY COMMUNITY CORRECTIONAL FACILITY
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2010 and 2009**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	Reconciliation with Fiscal Agent	Yes	Fully Corrected

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Mary Taylor, CPA
Auditor of State

MONDAY COMMUNITY CORRECTIONAL INSTITUTION

MONTGOMERY 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 18, 2010**