

EASTERN OHIO CORRECTION CENTER

JEFFERSON COUNTY, OHIO

AUDIT REPORT

For the Years Ended June 30, 2016 and 2015





Dave Yost • Auditor of State

Members of the Judicial Advisory Board and Facility Governing Board
Eastern Ohio Correction Center
PO Box 2400
Wintersville, Ohio 43953

We have reviewed the *Independent Auditor's Report* of the Eastern Ohio Correction Center, Jefferson County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2014 through June 30, 2016. 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.

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 Eastern Ohio Correction Center is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

February 14, 2017

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EASTERN OHIO CORRECTION CENTER
JEFFERSON COUNTY

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INDEPENDENT AUDITOR'S REPORT

Eastern Ohio Correction Center
Jefferson County
PO Box 2400
Wintersville, Ohio 43953

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

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Eastern Ohio Correction Center, Jefferson County (the Center) as of and for the years ended June 30, 2016 and 2015.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the accounting practices the Ohio Department of Rehabilitation and Correction prescribes or permits; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Center's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Center's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Center prepared these financial statements using the accounting basis permitted by the Ohio Department of Rehabilitation and Correction, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory basis of accounting and GAAP are not reasonably determinable, we presume they are material.

Though the Center does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis permitted by the Ohio Department of Rehabilitation and Correction. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Center as of June 30, 2016 and 2015, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances and unpaid obligations of the Eastern Ohio Correction Center, Jefferson County as of June 30, 2016 and 2015, and its combined cash receipts and disbursements for the years then ended in accordance with the accounting basis described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2016, on our consideration of the Center'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
November 4, 2016

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
EASTERN OHIO CORRECTION CENTER**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2016**

	<u>State Appropriations and Grants</u>				<u>Offender Funds</u>		<u>Totals</u>
	ODRC 501-501	Federal Grant Match	Federal	Capital CAP 003	RCA Resident Program	Offender Personal Funds	
Cash Receipts:							
Intergovernmental	\$ 3,223,167	\$ 7,133	\$ 24,999	\$ 111,528	\$ -	\$ -	\$ 3,366,827
Receipts for offenders	-	-	-	-	-	203,848	203,848
Collections from offenders	-	-	-	-	11,330	-	11,330
Commissions	-	-	-	-	38,688	-	38,688
Reimbursements	-	-	-	-	25,113	-	25,113
Miscellaneous Receipts	-	-	-	-	5,024	-	5,024
Donations	-	-	-	-	3,244	-	3,244
Total Cash Receipts	<u>3,223,167</u>	<u>7,133</u>	<u>24,999</u>	<u>111,528</u>	<u>83,399</u>	<u>203,848</u>	<u>3,654,074</u>
Cash Disbursements:							
Personnel	2,214,919	9,111	1,604	-	-	-	2,225,634
Operating costs	666,258	961	7	-	18,435	-	685,661
Program costs	82,668	-	24,003	-	53,594	-	160,265
Equipment	20,090	-	-	-	13,564	-	33,654
Capital outlay	-	-	-	111,528	-	-	111,528
Offender Disbursements:							
Offender legal obligations	-	-	-	-	-	1,037	1,037
Offender reimbursements	-	-	-	-	-	31,508	31,508
Offender payments to CBCF	-	-	-	-	-	143,243	143,243
Offender savings paid at exit	-	-	-	-	-	28,899	28,899
Total Cash Disbursements	<u>2,983,935</u>	<u>10,072</u>	<u>25,614</u>	<u>111,528</u>	<u>85,593</u>	<u>204,687</u>	<u>3,421,429</u>
Disbursements from prior FY (Including refund to ODRC)	<u>267,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>267,039</u>
Total Receipts Over/(Under) Disbursements	(27,807)	(2,939)	(615)	-	(2,194)	(839)	(34,394)
Fund Cash Balances, July 1	<u>366,732</u>	<u>2,939</u>	<u>16,368</u>	<u>-</u>	<u>33,133</u>	<u>3,676</u>	<u>422,848</u>
Fund Cash Balances, June 30	<u>\$ 338,925</u>	<u>\$ -</u>	<u>\$ 15,753</u>	<u>-</u>	<u>\$ 30,939</u>	<u>\$ 2,837</u>	<u>\$ 388,454</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 238,620</u>						

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

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
EASTERN OHIO CORRECTION CENTER**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
FOR THE PERIOD ENDED JUNE 30, 2015**

	<u>State Appropriations and Grants</u>			<u>Offender Funds</u>		<u>Totals</u>
	ODRC 501-501	Federal Grant Match	Federal	RCA Resident Program	Offender Personal Funds	
Cash Receipts:						
Intergovernmental	\$ 3,186,937	\$ 29,453	\$ 38,269	\$ -	\$ -	\$ 3,254,659
Receipts for offenders	-	-	-	-	175,294	175,294
Collections from offenders	-	-	-	17,013	-	17,013
Commissions	-	-	-	33,971	-	33,971
Reimbursements	-	-	-	25,449	-	25,449
Miscellaneous Receipts	-	-	-	32,839	-	32,839
Donations	-	-	-	2,057	-	2,057
Total Cash Receipts	<u>3,186,937</u>	<u>29,453</u>	<u>38,269</u>	<u>111,329</u>	<u>175,294</u>	<u>3,541,282</u>
Cash Disbursements:						
Personnel	2,125,608	30,985	1,688	-	-	2,158,281
Operating costs	699,692	-	2,780	38,648	-	741,120
Program costs	70,650	6,582	31,208	49,107	-	157,547
Equipment	10,164	-	6,634	16,781	-	33,579
Offender Disbursements:						
Offender legal obligations	-	-	-	-	990	990
Offender reimbursements	-	-	-	-	31,338	31,338
Offender payments to CBCF	-	-	-	-	123,939	123,939
Offender savings paid at exit	-	-	-	-	23,403	23,403
Total Cash Disbursements	<u>2,906,114</u>	<u>37,567</u>	<u>42,310</u>	<u>104,536</u>	<u>179,670</u>	<u>3,270,197</u>
Disbursements from prior FY (Including refund to ODRC)	<u>118,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,797</u>
Total Receipts Over/(Under) Disbursements	162,026	(8,114)	(4,041)	6,793	(4,376)	152,288
Fund Cash Balances, July 1	<u>204,706</u>	<u>11,053</u>	<u>20,409</u>	<u>26,340</u>	<u>8,052</u>	<u>270,560</u>
Fund Cash Balances, June 30	<u>\$ 366,732</u>	<u>\$ 2,939</u>	<u>\$ 16,368</u>	<u>\$ 33,133</u>	<u>\$ 3,676</u>	<u>\$ 422,848</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 280,818</u>					

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

**EASTERN OHIO CORRECTION CENTER
JEFFERSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 AND 2015**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Eastern Ohio Correction Center (the Center) provides an alternative to prison incarceration for felony offenders. The Center is the last step in the continuum of increasing punishment before prison incarceration. The Center is a minimum security operation housing approximately 76 male offenders at its facility in Wintersville and 25 female offenders at its facility in Lisbon. A Facilities Governing Board oversees the Center's operations. Common pleas judges from the counties the Center serves comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Center Governing Board and advises the Facilities Governing Board regarding Center matters. The Board includes at least one common pleas court judge from each county the Center serves. The Center serves the following counties:

Belmont County	Carroll County	Columbiana County
Guernsey County	Harrison County	Jefferson County
Monroe County	Noble County	

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

B. Accounting Basis

These financial statements follow the accounting basis the Ohio Department of Rehabilitation and Corrections prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Center 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 Ohio Department of Rehabilitation and Corrections prescribes or permits.

C. Deposits and Investments

The Jefferson County Treasurer is the custodian of the Center's Grant funds and State appropriations. The County holds these Center assets in the County's deposit and investment pool, valued at the County Treasurer's reported carrying amount. The Center holds offenders' cash in demand deposit accounts.

D. Fund Accounting

The Center uses fund accounting to segregate amounts that are restricted as to use. The Center classifies its funds into the following types:

1. 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 Center to support general operating costs.

**EASTERN OHIO CORRECTION CENTER
JEFFERSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 AND 2015
(Continued)**

1. Summary of Significant Accounting Policies (continued)

Federal Grant Match – Reports amounts received to meet any Federal program matching fund requirements.

Federal – Reports amounts received from the Federal government, including amounts passed through ODRC.

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

2. Offender Funds

Resident Program Fund – Effective October 10, 2006, HB162 established the Resident Program Fund. Upon approval of the Center governing board, the director of the CBCF may establish a Resident Program Fund. The director shall deposit in the fund all revenues received by the Center from commissions on telephone systems, commissary operations, reimbursable costs such as per diem and medical services, and similar services.

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

E. Budgetary Process

1. Appropriations

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

2. Encumbrances

Disbursements from State appropriations and grants are subject to Jefferson County's payment approval process. The County Auditor must approve (i.e. certify and encumber) certain payments when the Center 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 the ODRC, unless the ODRC approves an extension. (See Note 4.)

A summary of 2016 and 2015 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

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

**EASTERN OHIO CORRECTION CENTER
JEFFERSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 AND 2015
(Continued)**

1. Summary of Significant Accounting Policies (continued)

G. 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. Budgetary Activity

Budgetary activity for ODRC 501-501 funding for the fiscal years ending June 30, 2016 and 2015 follows:

2016 Budgeted vs. Actual Budgetary Basis Disbursements		
Budgetary		
Budget	Disbursements	Variance
\$ 3,223,167	\$ 3,222,555	\$ 612

2015 Budgeted vs. Actual Budgetary Basis Disbursements		
Budgetary		
Budget	Disbursements	Variance
\$ 3,186,937	\$ 3,186,932	\$ 5

3. Equity in Pooled Deposits

Grants and State Appropriations

The County Treasurer is responsible for collateralizing deposits and investment for grants and State appropriations the County holds as custodian for the Center.

Offender Funds

The Center has Federal Deposit Insurance Corporation coverage of \$250,000 for Offender Funds.

4. Refund to ODRC

The agreement between the County and the ODRC permits the Center to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Center must refund any excess over this amount to the ODRC. The schedule below computes the refund to the ODRC for the years ending June 30, 2016 and 2015. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered for the prior June 30. The Center refunds amounts computed below in the following fiscal year:

**EASTERN OHIO CORRECTION CENTER
JEFFERSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 AND 2015
(Continued)**

4. Refund to ODRC (continued)

Refund to ODRC		
	2016	2015
Cash, July 1	\$ 366,732	\$ 204,706
Disbursements Against Prior Year Budget	(272,431)	(118,797)
Payable to ODRC, July 1	-	-
Sub-Total	94,301	85,909
501 Cash Receipts	3,223,167	3,186,937
Budgetary Basis Disbursements	(3,222,555)	(3,186,932)
Amount Subject to Refund, June 30	94,913	85,914
One-Twelfth of 501 Award	(268,597)	(265,578)
Refundable to ODRC	\$ (173,684)	\$ (179,664)

5. Retirement Systems

The Center's employees belong to the Ohio Public Employees Retirement System (OPERS). Certified teachers belong to the State Teachers Retirement System (STRS). OPERS and STRS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2016 and 2015, OPERS members contributed 10% of their gross salaries and the Center contributed an amount equaling 14% of participants' gross salaries. For 2016 and 2015, STRS members contributed 13% and 12%, respectively, of their gross salaries to STRS. The Center contributed an amount equal to 14% of participants' gross salaries to STRS. The Center has paid all contributions required through June 30, 2016.

6. Risk Management

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among forty-one counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a primary group and excess insurance/self insurance and risk management program. Member counties agree to jointly participate in coverage losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' error and omissions liability insurance.

Each member, one from each member county, has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member's County's control over budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the members Counties' obligation to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest or a financial responsibility.

**EASTERN OHIO CORRECTION CENTER
JEFFERSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2016 AND 2015
(Continued)**

7. Contingent Liabilities

The Center received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Center as of June 30, 2016.

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

Eastern Ohio Correction Center
Jefferson County
PO Box 2400
Wintersville, Ohio 43953

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Eastern Ohio Correction Center, Jefferson County (the Center), as of and for the years ended June 30, 2016 and 2015, and the related notes to the financial statements, and have issued our report thereon dated November 4, 2016, wherein we noted the Center followed accounting practices the Ohio Department of Rehabilitation and Correction prescribes or permits rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Center's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Center's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2016-001 to be a material weakness.


Compliance and Other Matters

As part of reasonably assuring whether the Center'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, opining 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 also noted a certain matter not requiring inclusion in this report that we reported to the Center's management in a separate letter dated November 4, 2016.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Center's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
November 4, 2016

**EASTERN OHIO CORRECTION CENTER
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2016 AND 2015**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number: 2016-001 – Material Weakness

Mispostings and Misclassifications Resulting in Financial Statement Adjustments

The Ohio Department of Rehabilitation and Corrections provides suggested account classifications. These accounts classify receipts by function. Using these classifications and the County accounting records will provide the Center with information required to monitor compliance with the budget and prepare annual reports in the format required by the Auditor of State and the Ohio Department of Rehabilitation and Corrections.

Our testing revealed the following instances where errors were made with respect to the reporting of various transactions, the more significant of these misclassifications included the following:

- During 2016 and 2015, the beginning fund balances were misstated.
- During 2015, the activity in the Federal Grant Match fund was combined with the Federal funds activity instead of being presented separately.
- During 2016 and 2015, Resident Program receipts were misclassified as Receipts for Offenders instead of Donations and Miscellaneous.
- During 2016, Capital Outlay expenses were misclassified as Personnel expenses.

Management agrees with these adjustments and they were adjusted in the Center's records and the accompanying financial statements.

We recommend the Center use more caution to ensure all activities of the Center are recorded accurately. The Finance Director should refer to the guidance of the Auditor of State and the Ohio Department of Rehabilitation and Corrections to ensure proper fund and function classification.

Management's Response: Management will work diligently to correct the above findings.

**EASTERN OHIO CORRECTION CENTER
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2016 AND 2015**

The prior audit report, for the fiscal years ended June 30, 2014 and 2013, reported no material citations or recommendations.



Dave Yost • Auditor of State

EASTERN OHIO CORRECTION CENTER

JEFFERSON 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
FEBRUARY 28, 2017**