

***RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2016 & 2015





Dave Yost • Auditor of State

Governing Board
River City Correctional Center
3220 Colerain Avenue
Cincinnati, Ohio 45225

We have reviewed the *Independent Auditor's Report* of the River City Correctional Center, Hamilton 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 River City Correctional 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

March 29, 2017

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RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY, OHIO
Audit Report
For the Years Ended June 30, 2016 and 2015

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REPORT OF INDEPENDENT AUDITORS

River City Correctional Center
Hamilton County
3220 Colerain Avenue
Cincinnati, Ohio 45225

To the Facility Governing Board:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the River City Correctional Center, Hamilton 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 financial reporting provisions the Ohio Department of Rehabilitation and Corrections 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 financial reporting provisions of the Ohio Department of Rehabilitation and Corrections, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

Although the effects on the financial statements of the variances between the regulatory accounting 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 the Ohio Department of Rehabilitation and Corrections permit. 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 of the River City Correctional Center, Hamilton County as of June 30, 2016 and 2015, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions the Ohio Department of Rehabilitation and Corrections permits, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2017, 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.
January 12, 2017

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

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (CASH BASIS) - ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	<u>State Appropriations and Grants</u>			<u>Offender Funds</u>			<u>Totals</u>
	ODRC 501-501	Probation Improvement and Incentive Grant	Federal	Computer Improvement Fund	Resident Program	Offender Personal Funds	
Cash Receipts:							
Intergovernmental	\$ 6,295,367	\$ 86,795	\$ 53,595	\$ -	\$ -	\$ -	\$ 6,435,757
Receipts for Offenders	-	-	-	-	22,121	276,916	299,037
Collections from Offenders	-	-	-	-	17,437	-	17,437
Commissions	-	-	-	-	73,476	-	73,476
Receipts from Equipment Disposal	25	-	-	970	-	-	995
Transfer from Another Fund	-	-	-	216,388	-	-	216,388
Total Cash Receipts	6,295,392	86,795	53,595	217,358	113,034	276,916	7,043,090
Cash Disbursements:							
Personnel	4,343,864	52,682	29,415	-	-	-	4,425,961
Operating Costs	1,262,780	-	-	-	-	-	1,262,780
Program Costs	110,649	41,208	-	-	89,064	-	240,921
Equipment	20,000	-	-	144,360	-	-	164,360
Transfer to Another Fund	80,850	35,538	-	-	-	-	116,388
Offender Disbursements:							
Offender Legal Obligations	-	-	-	-	-	32,833	32,833
Offender Reimbursements	-	-	-	-	-	64,428	64,428
Offender Payments to CBCF	-	-	-	-	-	84,684	84,684
Offender Savings Paid at Exit	-	-	-	-	-	95,825	95,825
Total Cash Disbursements	5,818,143	129,428	29,415	144,360	89,064	277,770	6,488,180
Disbursements from Prior FY (Including Refund to ODRC)	414,868	-	-	-	-	-	414,868
Total Receipts Over (Under) Disbursements	62,381	(42,633)	24,180	72,998	23,970	(854)	140,042
Fund Cash Balances, July 1	415,013	82,066	(20,680)	57,480	15,843	6,650	556,372
Fund Cash Balances, June 30	<u>\$ 477,394</u>	<u>\$ 39,433</u>	<u>\$ 3,500</u>	<u>\$ 130,478</u>	<u>\$ 39,813</u>	<u>\$ 5,796</u>	<u>\$ 696,414</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 170,734</u>						

See Accompanying Notes to the Financial Statements

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

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (CASH BASIS) - ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>State Appropriations and Grants</u>			<u>Offender Funds</u>			Totals
	ODRC 501-501	Probation Improvement and Incentive Grant	Federal	Computer Improvement Fund	Resident Program	Offender Personal Funds	
Cash Receipts:							
Intergovernmental	\$ 6,221,167	\$ 46,010	\$ 42,514	\$ 120,750	\$ -	\$ -	\$ 6,430,441
Receipts for Offenders	-	-	-	-	13,015	242,947	255,962
Collections from Offenders	-	-	-	-	11,900	-	11,900
Commissions	-	-	-	-	82,266	-	82,266
Receipts from Equipment Disposal	636	-	-	-	-	-	636
Total Cash Receipts	6,221,803	46,010	42,514	120,750	107,181	242,947	6,781,205
Cash Disbursements:							
Personnel	4,343,797	40,415	63,245	-	-	-	4,447,457
Operating Costs	1,294,852	-	-	-	-	-	1,294,852
Program Costs	124,632	15,451	-	-	123,328	-	263,411
Equipment	-	-	-	63,270	-	-	63,270
Offender Disbursements:							
Offender Legal Obligations	-	-	-	-	-	20,903	20,903
Offender Reimbursements	-	-	-	-	-	77,272	77,272
Offender Payments to CBCF	-	-	-	-	-	71,340	71,340
Offender Savings Paid at Exit	-	-	-	-	-	85,498	85,498
Total Cash Disbursements	5,763,281	55,866	63,245	63,270	123,328	255,013	6,324,003
Disbursements from Prior FY (Including Refund to ODRC)	335,756	-	-	-	-	-	335,756
Total Receipts Over (Under) Disbursements	122,766	(9,856)	(20,731)	57,480	(16,147)	(12,066)	121,446
Fund Cash Balances, July 1	292,247	91,922	51	-	31,990	18,716	434,926
Fund Cash Balances, June 30	<u>\$ 415,013</u>	<u>\$ 82,066</u>	<u>\$ (20,680)</u>	<u>\$ 57,480</u>	<u>\$ 15,843</u>	<u>\$ 6,650</u>	<u>\$ 556,372</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 145,740</u>						

See Accompanying Notes to the Financial Statements

**RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY, OHIO**
**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The River City Correctional 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 200 offenders as of June 30, 2016. The Center serves Hamilton County.

A Facility Governing Board oversees the Center's operations. Hamilton County common pleas judges comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and the Hamilton County Commissioners appoints one-third and advises the Facility Governing Board regarding Center matters.

For the years ended June 30, 2016 and 2015, the financial statements present all funds related to the Center.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the Ohio Department of Rehabilitation and Correction. This basis is similar to the cash receipts and disbursements accounting basis.

Except for ODRC 501-501 grant awards which the Center records as intergovernmental cash receipts in the fiscal year for which such grant awards were intended to finance (regardless of when such awards were received in cash), the Center recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved).

These statements include adequate disclosure of material matters the Ohio Department of Rehabilitation and Correction requires.

C. Deposits and Investments

The Hamilton 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 has the following funds:

State Appropriations and Grants

Ohio Department of Rehabilitation and Correction (ODRC) 501-501 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Center to support general operating costs.

Probation Improvement and Incentive Grant: ODRC grants this funding to the Center to support evidence-based practices to reduce the number of felony offenders on probation supervision who violate the conditions of supervision.

**RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015**

1. Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

Federal: Reports amounts received from the Federal government, including amounts passed through various state agencies. This fund consists of the following grants:

Grant Name	Pass-Through Entity	Description of Grant
ABLE	Cincinnati Public School District	Funding for adult basic literacy and education program
Title I	ODRC	Federal funding to help academically at risk students
National School Lunchroom	Ohio Department of Education (ODE)	Funding to provide nutritious meals for children

Computer Improvement Fund

This fund received transfers from other funds to upgrade the Center's computer equipment.

Offender Funds

Resident Program Fund: This fund reports revenues received by the Center from commissions on telephone systems, commissary operations, reimbursable costs such as per diem and medical services, and similar services. Disbursements from this fund are to be made in accordance with Ohio Revised Code Section 2301.58(A).

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. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

2. Encumbrances

Disbursements from State appropriations and Grants are subject to Hamilton 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 ODRC, unless ODRC approves an extension. (See Note 4.)

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

**RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015**

1. Summary of Significant Accounting Policies (continued)

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 acquisitions as assets.

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 years ending June 30, 2016 and 2015 is as follows:

2016 Budgeted vs. Actual Budgetary Basis Disbursements		
	Budgetary	
Budget	Disbursements	Variance
\$6,295,367	\$5,988,877	\$306,490
2015 Budgeted vs. Actual Budgetary Basis Disbursements		
	Budgetary	
Budget	Disbursements	Variance
\$6,221,167	\$5,909,021	\$312,146

3. Deposits and Investments

State Appropriations and Grants

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

Offender Funds

Deposits

The Center has Federal Deposit Insurance Corporation coverage insuring 100 percent of the balance of Offender Funds at June 30, 2016 and 2015. Accordingly, there were no uncollateralized amounts at June 30, 2016 and 2015.

**RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016 AND 2015**

4. Refund to ODRC

The agreement between the Center and 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 ODRC. The schedule below computes the refund to ODRC for the years ending June 30. 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 Center refunds amounts computed below in the fiscal year following the computation below.

Refund to ODRC		
	2016	2015
Cash, July 1	\$ 415,013	\$ 292,247
Disbursements Against Prior Year Budget	(414,868)	(335,756)
Payable to ODRC, July 1	-	-
Sub-Total	145	(43,509)
501 Cash Receipts	6,295,367	6,221,167
Budgetary Basis Disbursements	(5,988,877)	(5,909,021)
Amount Subject to Refund, June 30	306,635	268,637
One-Twelfth of 501 Award	499,073	518,431
Refundable to ODRC	\$ -	\$ -

5. Retirement System

The Center'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 2016 and 2015, OPERS members contributed 10 percent of their gross salaries and the Center contributed an amount equaling 14 percent of participants' gross salaries. The Center has paid all contributions required through June 30, 2016.

6. Risk Management

Commercial Insurance

The Center is included in Hamilton County's commercial insurance policies for the following risks:

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

7. Contingent Liabilities

The Center may be a defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, the Center's management believes the resolution of these matters will not materially adversely affect the Center's financial condition.

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

River City Correctional Center
Hamilton County
3220 Colerain Avenue
Cincinnati, Ohio 45225

To the 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 River City Correctional Center, (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 January 12, 2017, wherein we noted the Center followed accounting practices the Ohio Department of Rehabilitations and Corrections 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*.

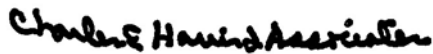
We also noted certain matters not requiring inclusion in this report that we reported to the Center's management in a separate letter dated January 12, 2017.

Entity's Response to Finding

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

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.
January 12, 2017

**RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2016**

<p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</p>

FINDING NUMBER 2016-001

Material Weakness – Bank Reconciliation

A necessity in the internal control over financial reporting is to prove both the balance of the bank and the balance of cash in the accounting records agree. A bank reconciliation means accounting for the differences between the balances on the bank statement(s) and the cash balances according to the entity's records. This process involves reconciling the bank balance to the cash balance. Beginning with the month of July 2014 through the month of December 2015 the Center did not reconcile their bank accounts. These accounts were subsequently reconciled and any adjustments were posted to the Center's records.

Without complete and accurate monthly bank reconciliations, the Center's internal control is weakened, which could hinder the detection of errors or irregularities by the Center's management in a timely manner.

The Center should perform monthly bank reconciliations in a timely manner. Also, a copy of each monthly bank reconciliation and the listing of outstanding checks should be filed in the bank activity folder along with the bank statements and supporting documents for the applicable month, and the Governing Board should sign and date the bank reconciliations to indicate that they have been reviewed.

Official's Response:

See Corrective Action Plan

RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY
For the Years Ended June 30, 2016 and 2015

SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING NUMBER	FUNDING SUMMARY	FULLY CORRECTED?	Not Corrected. Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2014-001	Significant Deficiency – Center did not Properly Classify Cash Receipt	YES	No Longer Valid

RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY

CORRECTIVE ACTION PLAN
June 30, 2016

FINDING NUMBER	PLANNED CORRECTIVE ACTION	ANTICIPATED COMPLETION DATE	RESPONSIBLE CONTACT PERSON
2016-001	We will perform timely monthly bank reconciliations on all bank statements and get an approval by a representative of the Governing Board.	Immediately	Mindy Kirschner, Business Director



Dave Yost • Auditor of State

RIVER CITY CORRECTIONAL CENTER

HAMILTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 11, 2017**