

***TRI-COUNTY REGIONAL JAIL  
CHAMPAIGN COUNTY***

***AGREED-UPON PROCEDURES***

***FOR THE YEARS ENDED DECEMBER 31, 2016 & 2015***







# Dave Yost • Auditor of State

Board of Commissioners  
Tri-County Regional Jail  
4099 State Route 559  
Mechanicsburg, Ohio 43044

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Tri-County Regional Jail, Champaign County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2015 through December 31, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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 Tri-County Regional Jail is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

July 12, 2017

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**TRI-COUNTY REGIONAL JAIL  
CHAMPAIGN COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2016 and 2015**

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***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

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

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of Tri-County Jail (the Jail) and the Auditor of State, on the receipts, disbursements and balances recorded in the Jail's cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Jail. The Jail is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Jail. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

**Cash**

1. Champaign County is custodian for the General Obligation account. We compared the Jail's fund balances reported on its December 31, 2016 and 2015 Quickbooks Reconciliation Summary Reports to the balances reported in the Champaign County's accounting records. The amounts agreed.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Quickbooks Reconciliation Summary Reports to the December 31, 2014 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Quickbooks reconciliation Summary Reports to the December 31, 2015 balances in the Quickbooks Reconciliation Summary. We found no exception.
3. For the Commissary bank account we recalculated the December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
4. For the Commissary bank account we agreed the January 1 2015 beginning fund balances recorded in the General Ledger Report to the December 31, 2014 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the General Ledger Report to the December 31, 2015 balances in the General Ledger Report. We found no exceptions.
5. For the Commissary bank account we agreed the totals per the bank reconciliations to the total of the December 31, 2016 and 2015 fund cash balances reported in the General Ledger Report. The amounts agreed.

6. For the Commissary bank account we observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2016 bank reconciliation without exception.
7. For the Commissary bank account we selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2016 bank reconciliation:
  - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.
8. For the Commissary bank account we selected one reconciling credit (such as deposits in transit) haphazardly from the December 31, 2016 bank reconciliation:
  - a. We traced each credit to the subsequent January bank statement. We found no exceptions.
  - b. We agreed the credit amounts to the General Ledger Report. Each credit was recorded as a December receipt for the same amount recorded in the reconciliation.

#### **Intergovernmental and Other Confirmable Cash Receipts**

1. We confirmed the amounts paid from Champaign County to the Jail during 2016 and 2015 with the Champaign County Auditor's office. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from Madison County to the Jail during 2016 and 2015 with the Champaign County Auditor's office. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
3. We confirmed the amounts paid from Union County to the Jail during 2016 and 2015 with the Champaign County Auditor's office. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

#### **Commissary and Inmate Trust Funds**

1. We inquired of management, and inspected the Quickbooks Detailed Profit and Loss Statements to determine if a Commissary was established by the Jail and if it was maintain within a separate fund. We found that a separate Commissary fund was maintained.
2. We inspected the accounting ledgers for the Commissary fund to determine if individual inmate accounts were established. We noted separate inmate accounts were maintained.



3. We haphazardly selected 10 Commissary and Inmate Trust Fund over-the-counter cash receipts from the year ended December 31, 2016 and 10 Commissary and Inmate Trust Fund over-the-counter cash receipts from the year ended 2015 recorded in the duplicate cash receipts book and determined whether the:
  - a. Receipt amount agreed to the amount recorded in the Resident Account Summary. The amounts agreed.
  - b. Receipt was posted to the proper fund, was recorded in the proper year, and was posted to the proper inmate account. We found no exceptions.
4. We haphazardly selected 10 Commissary and Inmate Trust Fund disbursements from the year ended December 31, 2016 and 10 Commissary and Inmate Trust Fund disbursements from the year ended 2015 recorded in the Resident Account Summary and determined whether the:
  - a. Disbursement amount agreed to the amount recorded on the order form completed by the inmate. The amounts agreed.
  - b. Disbursement was posted to the proper fund, was recorded in the proper year, and was posted to the proper inmate account. We found no exceptions.
5. We inspected the October 2016 and October 2015 monthly statements that were prepared indicating the individual inmate commissary balance and any deposits or purchases that were made during that month. We observed these monthly statements were prepared.

#### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and inspected the Quickbooks Detailed Profit and Loss Statements and Champaign County Vendor Expense Account Reports for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. There were no new debt issuances, nor any debt payment activity during 2016 or 2015.

#### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Champaign County Payroll Transmittal Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Adjustment Report to supporting documentation (timecard or legislatively approved rate or salary). We found no exceptions
  - b. We inspected the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2016 to confirm whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2016. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2017	December 23, 2016	\$9,295.74	\$9,295.74
State income taxes	January 15, 2017	December 23, 2016	1,644.09	1,644.09
Local income tax	January 15, 2017	December 23, 2016	1,101.42	1,101.42
School District	January 15, 2017	December 23, 2016	303.43	303.43
OPERS retirement	January 30, 2017	December 23, 2016	18,428.33	18,428.33

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Champaign County Payroll Transmittal Report:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Jail's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

#### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Champaign County Expense Account Report for the year ended December 31, 2016 and ten from the year ended December 31, 2015 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Champaign County Expense Account Report and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

#### **Other Compliance**

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the Jail filed their complete financial statements as defined by AOS Bulletin 2016-007 within the allotted timeframe for the years ended December 31, 2016 and 2015.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Jail's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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Champaign County  
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This report is for the use of the Jail to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Charles E. Harris" followed by a stylized flourish.

**Charles E. Harris & Associates, Inc.**  
June 28, 2017

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# Dave Yost • Auditor of State

TRI-COUNTY REGIONAL JAIL

CHAMPAIGN COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 25, 2017