

***CROSSWAEH COMMUNITY BASED
CORRECTIONAL FACILITY***

SENECA COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED JUNE 30, 2024 AND 2023





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Columbus, Ohio 43215
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Facility Governing Board
CROSSWAEH Community Based Correctional Facility
3055 South State Route 100
Tiffin, Ohio 44863

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the CROSSWAEH Community Based Correctional Facility, Seneca County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2022 through June 30, 2024. 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 CROSSWAEH Community Based Correctional Facility is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

February 02, 2025

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CROSSWAEH Community Based Correctional Facility

Seneca County

For the Years Ended June 30, 2024 and 2023

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Facility Governing Board
CROSSWAEH Community Based Correctional Facility
Seneca County
3055 South State Route 100
Tiffin, Ohio 44863

We have performed the procedures enumerated below on the CROSSWAEH Community Based Correctional Facility's (the Facility) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Facility. The Facility is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Facility.

The Facility's Governing Board and the management of the Facility have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Facility's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2024 and 2023, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the June 30, 2024 and June 30, 2023 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2022 beginning fund balances recorded in the Bank Reconciliation Report to the June 30, 2022 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2023 beginning fund balances for each fund recorded in the Bank Reconciliation Report to the June 30, 2023 balances in the Bank Reconciliation Report. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation as of June 30, 2024 and 2023 to the total fund cash balances reported in the Bank Reconciliation Report. The amounts agreed.

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4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the observed balances to the amounts appearing in the June 30, 2024 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the June 30, 2024 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to June 30. We found no exceptions.
6. We traced interbank account transfers occurring in June of 2024 and 2023 to the accounting records and reconciliation to determine if they were properly recorded. We found no exceptions.

Intergovernmental Cash Receipts

1. We selected a total of 2 (all) receipts from the State Distribution Transaction Lists (DTL) and County Auditor DTLs from fiscal year 2024 and 4 (all) from fiscal year 2023.
 - a. We compared the amount from the above reports to the amount recorded in the General Ledger. The amounts agree.
 - b. We inspected the General Ledger to determine these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the General Ledger to determine the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2022.
2. We inquired of management and inspected the General Ledger for evidence of debt issued during fiscal year end 2024 or 2023 or debt payment activity during fiscal years 2024 or 2023. We observed no new debt issuances, nor any debt payment activity during fiscal years 2024 or 2023.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the Payroll Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files and/or minute records. We found no exceptions.
 - c. We 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 June 30, 2024 to confirm 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 fiscal year 2024. We observed the following:

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Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	July 31, 2024	June 28, 2024	\$13,646.73	\$13,646.73
State income taxes	July 15, 2024	June 28, 2024	\$1,364.93	\$1,364.93
Local income taxes	July 31, 2024	June 28, 2024	\$431.55	\$431.55

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the General Ledger for the year ended June 30, 2024 and 10 from the year ended June 30, 2023 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 General Ledger 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.

Sunshine Law Compliance

1. We obtained and inspected the Facility's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Facility's management and determined that the Facility did not have any completed, denied, or redacted public records requests during the engagement period.
3. We inquired whether the Facility had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Facility's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Facility's poster describing their Public Records Policy was displayed conspicuously in all branches of the Facility as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Facility management and determined that the Facility did not have any applications for record disposal submitted to the Records Commission during the engagement period.

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8. We inquired with Facility management and determined that the Facility did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B). The Facility does not have any elected officials.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Facility notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires facilities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Facility filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended June 30, 2024 and 2023 in the Hinkle system. We found no exceptions.

Related Party Transactions

1. We inquired with management and identified the following Related Party Transactions:
 - a. Oriana House Inc. for rent in the amount of \$38,679.We found no exceptions.
2. We confirmed the transactions with the other party. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transactions identified in procedure 1. We found no exceptions.

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We were engaged by the Facility to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on the Facility'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.

We are required to be independent of the Facility and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Charles E. Harris & Associates, Inc.

December 13, 2024

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OHIO AUDITOR OF STATE KEITH FABER



CROSSWAEH COMMUNITY BASED CORRECTIONAL FACILITY

SENECA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 2/13/2025

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Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov