



Mary Taylor, CPA  
Auditor of State



**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT, AND WARREN COUNTIES  
WARREN COUNTY**

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# Mary Taylor, CPA

Auditor of State

Community Correctional Center of Butler, Clermont, and Warren Counties  
Warren County  
5243 State Route 63  
Lebanon, Ohio 45036

To the Members of the Facility Governing Board:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While the Ohio Department of Rehabilitations and Corrections (ODRC) does not 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis financial statement format ODRC prescribes or permits.

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

**Mary Taylor, CPA**  
Auditor of State

November 9, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Community Correctional Center of Butler, Clermont, and Warren Counties  
Warren County  
5243 State Route 63  
Lebanon, Ohio 45036

To the Members of the Facility Governing Board:

We have audited the accompanying financial statements of Community Correctional Center of Butler, Clermont, and Warren Counties, Warren County, Ohio (the Center), as of and for the years ended June 30, 2008 and 2007. These financial statements are the responsibility of the Center'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 Center 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 GAAP, we presume they are material.

While the Center does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Center 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, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Center as of June 30, 2008 and 2007 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund balances and unpaid obligations of Community Correctional Center of Butler, Clermont, and Warren Counties, Warren County, Ohio as of June 30, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Center 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 November 9, 2009, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. 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.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

November 9, 2009



**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT, AND WARREN COUNTIES  
WARREN COUNTY**

**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JUNE 30, 2008**

	<b>State Appropriations and Grants</b>		<b>Offender Funds</b>			<b>Totals</b>
	ODRC 501-501	Federal	Offender Personal Funds	Telephone Commissions	Other/ Misc.	
<b>Revenue:</b>						
Intergovernmental	\$ 2,835,009	\$ 95,232	\$ -	\$ -	\$ -	\$ 2,930,241
Collections from offenders	-	-	-	22,630	-	22,630
Commissions	-	-	-	33,127	407	33,534
Reimbursement	-	-	-	-	23,892	23,892
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,835,009</b>	<b>95,232</b>	<b>-</b>	<b>55,757</b>	<b>24,299</b>	<b>3,010,297</b>
<b>Expenses:</b>						
Personnel	1,655,134	60,602	-	-	-	1,715,736
Operating costs	826,188	28,803	181	-	-	855,172
Program costs	257,714	5,827	-	75,771	24,299	363,611
Equipment	86,417	-	-	-	-	86,417
<b>Total Expenses</b>	<b>2,825,453</b>	<b>95,232</b>	<b>181</b>	<b>75,771</b>	<b>24,299</b>	<b>3,020,936</b>
Current FY Payable to ODRC	5,399	-	-	-	-	5,399
<b>Total Revenue Over/(Under) Expenses</b>	<b>4,157</b>	<b>-</b>	<b>(181)</b>	<b>(20,014)</b>	<b>-</b>	<b>(16,038)</b>
Fund Balances, July 1, 2007	232,094	-	1,940	21,971	-	256,005
Fund Balances, June 30, 2008	<u>\$ 236,251</u>	<u>\$ -</u>	<u>\$ 1,759</u>	<u>\$ 1,957</u>	<u>\$ -</u>	<u>\$ 239,967</u>

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

**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT, AND WARREN COUNTIES  
WARREN COUNTY**

**STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED JUNE 30, 2007**

	<b>State Appropriations and Grants</b>		<b>Offender Funds</b>			<b>Totals</b>
	ODRC 501-501	Federal	Offender Personal Funds	Telephone Commissions	Other/ Misc.	
<b>Revenue:</b>						
Intergovernmental	\$ 2,785,123	\$ 59,240	\$ -	\$ -	\$ -	\$ 2,844,363
Collections from offenders	-	-	-	300	13,438	13,738
Commissions	-	-	-	41,074	281	41,355
Reimbursement	-	-	-	-	20,275	20,275
Transfer In/Out	-	-	-	13,438	(13,438)	-
<b>Total Revenue</b>	<b>2,785,123</b>	<b>59,240</b>	<b>-</b>	<b>54,812</b>	<b>20,556</b>	<b>2,919,731</b>
<b>Expenses:</b>						
Personnel	1,532,834	38,004	181	-	-	1,571,019
Operating costs	883,585	18,336	-	-	-	901,921
Program costs	229,387	1,000	-	38,470	20,556	289,413
Equipment	82,157	1,900	-	-	-	84,057
<b>Total Expenses</b>	<b>2,727,963</b>	<b>59,240</b>	<b>181</b>	<b>38,470</b>	<b>20,556</b>	<b>2,846,410</b>
Current FY Payable to ODRC	21,594	-	-	-	-	21,594
<b>Total Revenues Over/(Under) Expenses</b>	<b>35,566</b>	<b>-</b>	<b>(181)</b>	<b>16,342</b>	<b>-</b>	<b>51,727</b>
Fund Balances, July 1, 2006	196,528	-	2,121	5,629	-	204,278
Fund Balances, June 30, 2007	<u>\$ 232,094</u>	<u>\$ -</u>	<u>\$ 1,940</u>	<u>\$ 21,971</u>	<u>\$ -</u>	<u>\$ 256,005</u>

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

**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT, AND WARREN COUNTIES  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Community Correctional Center of Butler, Clermont, and Warren Counties, Warren County, Ohio (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 100 offenders. A Facilities Governing Board oversees the Center's operations. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facilities Governing Board regarding Center matters. The Center serves Butler, Clermont and Warren Counties.

For the years ended June 30, 2008 and 2007, the financial statement presents all funds related to the Center.

The Facilities Governing Board has contracted Center operation responsibilities to Talbert House, a non-profit organization. Talbert House is responsible for essentially all management decisions related to the Center, subject to the Facilities Governing Board's oversight.

**B. Basis of Accounting**

These financial statements follow the modified accrual 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.

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

The Center is a cost center on the books of Talbert House. In compliance with the reporting requirements of the Ohio Department of Rehabilitation and Corrections, any capital equipment that is purchased is expensed during the period of acquisition less amounts of the refund payable due to ODRC. See Note 4.

**C. Cash**

Talbert House is the custodian for the Center's cash. Talbert House segregates cash related to the Industrial and Entertainment (I&E)/Telephone Commission fund in a separate bank account.

Talbert House commingles the Center's State Appropriations and Grants with cash from non-CBCF activities. Ending Fund Balance on the statements represents a net receivable from Talbert House.

**D. Fund Accounting**

The Center uses fund accounting to segregate amounts that are restricted as to use. The Center has the following funds:

**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT, AND WARREN COUNTIES  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**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.

Federal: Reports amounts received from the Federal government, including amounts passed through ODRC. The Center received ABLE, School Lunch, and Title I grants during the audit period. ABLE and Title I grants are used for teacher salaries, equipment and supplies. These are both cost reimbursement grants.

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

**Offender Funds**

Industrial and Entertainment Fund: This fund receives other Offender Funds, such as telephone commissions. This fund pays for programs and services benefiting offenders, such as indigent offenders' supplies and entertainment.

**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**

The Center had no encumbrances outstanding on June 30, 2008 or June 30, 2007.

A summary of 2008 and 2007 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 acquisitions as assets.

**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT, AND WARREN COUNTIES  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(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. Unpaid leave is not reflected as a liability under the basis of accounting the Center uses.

**2. Budgetary Activity**

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2008 and 2007 follows:

2008 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$2,835,009	\$2,825,453	\$9,556

2007 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$2,785,123	\$2,727,963	\$57,160

**3. Collateral on Deposits and Investments**

**Grants and State Appropriations**

Talbert House, as custodian of the Center's cash, is responsible for collateralizing deposits and investments for grants and State appropriations. Talbert House maintains its cash in bank deposit accounts which, at times, exceed federally insured limits. Talbert House has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

**4. Refund to ODRC**

The agreement between the County 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.

**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT, AND WARREN COUNTIES  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

**4. Refund to ODRC (Continued)**

Refund to ODRC		
	2008	2007
Beginning Balance, July 1	\$253,688	\$196,528
Disbursements Against Prior Year Budget Payable to ODRC, July 1	(21,594)	-
Sub-Total	232,094	196,528
501 Receipts	2,835,009	2,785,123
Budgetary Basis Disbursements	(2,825,453)	(2,727,963)
Amount Subject to Refund, June 30	241,650	253,688
One-Twelfth of 501 Award	(236,251)	(232,094)
Refundable to ODRC	<u>\$5,399</u>	<u>\$21,594</u>

Calculation of Payable to ODRC		
	2008	2007
Payable, July 1	21,594	-
Cash Refunded	-	-
Refundable to ODRC, June 30	5,399	21,594
Payable, June 30	<u>26,993</u>	<u>21,594</u>

The beginning balance at July 1 (\$253,688) represents the financial statement fund balance (\$232,094) and the July 1 payable (\$21,594) to ODRC.

**5. Retirement Systems**

The employees of the Community Based Correctional Facility are not members of the Ohio Public Employee Retirement System. All employees contribute to Social Security.

The Center's employees may contribute pre-tax dollars to a 403(b) plan at time of hire. Talbert House contributes to an employee's plan after 18 months of employment with increasing contribution rates based on length of employment. The Center contributions for the fiscal years 2008 and 2007 are \$45,921 and \$40,505 respectively.

The Center has paid all contributions required through June 30, 2008.

**6. Risk Management**

**Commercial Insurance**

The Center has obtained commercial insurance from allocated cost of Talbert House (As disclosed in Note 7) for the following risks:

- Comprehensive property and general liability
- Vehicles
- Professional liability
- Director and officer liability

**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT, AND WARREN COUNTIES  
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007  
(Continued)**

**6. Risk Management (Continued)**

- Fiduciary liability
- Excess liability
- Directors and Officers
- Sexual Molestation/Abuse Coverage
- Accident Policy
- Computer Coverage Policy

**7. Related Party Transactions**

Talbert House allocates central service costs to the Center. The allocation methods are systemic across the agency and charged monthly in the financial statements.

Allocation methods and amounts for the period are:

<b>Expense Allocated</b>	<b>Allocation Method</b>	<b>FY08 Allocation</b>	<b>FY07 Allocation</b>
Administration Finance Quality & Clinical Services Public Relations	Total Cost Center Expense	\$320,148	\$308,390
Human Resources Training	Full-time Equivalents	70,340	63,836
Management Information Systems	Number of Computers	41,847	32,031
Drug Lab Costs	Number of Monthly Tests	10,225	11,049
Fringe Benefits	Total Paid Hours Total Payroll Dollars	238,452	229,511
FICA Workers Compensation Unemployment Taxes	Total Payroll Dollars	119,773	118,812
Primary Care	Number of Care Visits	49,765	42,765
Professional Liability Insurance	Budgeted Wages	7,917	7,383
General Liability Insurance Property Insurance	Total Property Values (except for Inform System Insurance which is based on number of PC users)	22,585	32,895

Additionally, the Center received \$23,094 and \$19,254 from Turtle Creek Center, another division of Talbert House, for use of the van during fiscal 2008 and fiscal 2007 respectively. The income offset the transportation costs charged to the grant.

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# Mary Taylor, CPA

Auditor of State

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

Community Correctional Center of Butler, Clermont, and Warren Counties  
Warren County  
5243 State Route 63  
Lebanon, Ohio 45036

To the Members of the Facility Governing Board:

We have audited the financial statements of the Community Correctional Center of Butler, Clermont, and Warren Counties, Warren County, Ohio (the Center) as of and for the year ended June 30, 2008 and 2007, and have issued our report thereon dated November 9, 2009, wherein we noted the Center followed accounting practices the Ohio Department of Rehabilitations 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 Center's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Center's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Center's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Center's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Center's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-001 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Center's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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.

#### **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, 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 an instance of noncompliance or other matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2008-001.

We did note certain noncompliance or other matters that we reported to the Center's management in a separate letter dated November 9, 2009.

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.

We intend this report solely for the information and use of management and the Facility Governing Board. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

November 9, 2009

**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT AND WARREN COUNTIES  
WARREN COUNTY**

**SCHEDULE OF FINDINGS  
JUNE 30, 2008 AND 2007**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2008-001**

**Noncompliance/Significant Deficiency**

The Community Based Correctional Facility Grant Manual '07 and '08-'09 Section II, F.3.h (pg. 25-26); states in part that a Community Based Correctional Facility (CBCF) must complete the year-end cash reconciliation on their final report submitted to the Ohio Department of Rehabilitation and Corrections (ODRC). The year-end cash reconciliation will identify the amount of unspent funds that the Center must submit back to the ODRC upon their request. This amount is to be the lesser of the year-end cash balance on hand or one twelfth of the current year 501 receipts. During testing of the Center's calculation of the refund due to ODRC we noted the Center did not accurately report the beginning cash balance for fiscal year 2007. The Center reported the beginning fund (501) balance was \$175,772 but from review of the previous audit the actual beginning fund (501) balance was \$196,528. This is a variance of \$20,756. After recalculation using the previous year's audit balance the Center now will have a refund due to ODRC in the amount of \$21,594 for fiscal year 2007 and a refund due to ODRC in the amount of \$5,399 for fiscal year 2008. We recommend the Center contact ODRC and make arrangements to repay this amount.

**Officials' Response:**

The final cost report report for fy2006 was prepared after the first quarter 2007 cost report. The beginning cash balance for 1st quarter 2007 was not updated for the final 2006 adjustments and ending cash balance. The cost report is prepared outside of the agency accounting system which has a correct cash balance/deferred revenue for Ohio Department of Rehabilitation and Correction on the balance sheet and the accounts receivable subsidiary ledger.

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COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT AND WARREN COUNTIES  
WARREN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2008 AND 2007

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2006-001	ORC 149.351 - failure to maintain records.	yes	





**Mary Taylor, CPA**  
Auditor of State

**COMMUNITY CORRECTIONAL CENTER OF BUTLER, CLERMONT AND WARREN COUNTIES**

**WARREN 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  
DECEMBER 8, 2009**