



**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED JUNE 30, 2008-2007**



**Mary Taylor, CPA**  
Auditor of State



**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK COUNTY**

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Mary Taylor, CPA  
Auditor of State

Stark Regional Community Correction Center  
Stark County  
4433 Lesh Street, NE  
Louisville, Ohio 44641

To the Members of the Judicial Advisory Board and 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 and financial statement format ODRC prescribes or permits.

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**Mary Taylor, CPA**  
Auditor of State

March 20, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Stark Regional Community Correction Center  
Stark County  
4433 Lest Street, NE  
Louisville, Ohio 44641

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

We have audited the accompanying financial statements of the Stark Regional Community Correction Center, Stark 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 cash balances and unpaid obligations of Stark Regional Community Correction Center, Stark County, 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 March 20, 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 cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

March 20, 2009



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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>State Appropriations and Grants</u>			<u>Offender Funds</u>	
	ODRC 501-501	Federal	Capital CAP 003	Resident Program	Totals
<b>Cash Receipts:</b>					
Intergovernmental	\$ 3,302,036	\$ 59,309	\$ -	\$ -	\$ 3,361,345
Receipts for offenders	-	-	-	803	803
Collections from offenders	-	-	-	2,302	2,302
Commissions	-	-	-	36,572	36,572
Reimbursement	1,350	-	-	-	1,350
Transfer In/Out	2,175	(2,175)	-	-	-
	<u>3,305,561</u>	<u>57,134</u>	<u>-</u>	<u>39,677</u>	<u>3,402,372</u>
<b>Total Cash Receipts</b>					
	<u>3,305,561</u>	<u>57,134</u>	<u>-</u>	<u>39,677</u>	<u>3,402,372</u>
<b>Cash Disbursements:</b>					
Personnel	2,539,936	-	-	-	2,539,936
Operating costs	533,262	11,488	-	-	544,750
Program costs	101,512	-	-	-	101,512
Equipment	38,743	-	-	-	38,743
Offender Disbursements	-	-	-	19,968	19,968
	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,968</u>	<u>19,968</u>
<b>Total Cash Disbursements</b>					
	<u>3,213,453</u>	<u>11,488</u>	<u>-</u>	<u>19,968</u>	<u>3,244,909</u>
Disbursements from prior FY (Including refund to ODRC)	198,222	-	-	-	198,222
	<u>198,222</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198,222</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(106,114)</u>	<u>45,646</u>	<u>-</u>	<u>19,709</u>	<u>(40,759)</u>
Fund Cash Balances, July 1, 2007	402,527	10,494	3,613	4,518	421,152
	<u>402,527</u>	<u>10,494</u>	<u>3,613</u>	<u>4,518</u>	<u>421,152</u>
Fund Cash Balances, June 30, 2008	\$ 296,413	\$ 56,140	\$ 3,613	\$ 24,227	\$ 380,393
	<u>\$ 296,413</u>	<u>\$ 56,140</u>	<u>\$ 3,613</u>	<u>\$ 24,227</u>	<u>\$ 380,393</u>
Unpaid Obligations/Open Purchase Orders	\$ 139,051	\$ 8,065			\$ 147,116
	<u>\$ 139,051</u>	<u>\$ 8,065</u>			<u>\$ 147,116</u>

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

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>State Appropriations and Grants</u>			<u>Offender Funds</u>	
	ODRC 501-501	Federal	Capital CAP 003	Resident Program	Totals
<b>Cash Receipts:</b>					
Intergovernmental	\$ 3,310,776	\$ 145,662	\$ 110,831	\$ -	\$ 3,567,269
Receipts for offenders	-	-	-	278	278
Collections from offenders	-	-	-	3,171	3,171
Commissions	-	-	-	18,295	18,295
Reimbursement	4,557	-	-	-	4,557
Transfer In/Out	68,080	(68,080)	-	-	-
<b>Total Cash Receipts</b>	<u>3,383,413</u>	<u>77,582</u>	<u>110,831</u>	<u>21,744</u>	<u>3,593,570</u>
<b>Cash Disbursements:</b>					
Personnel	2,594,220	38,779	-	-	2,632,999
Operating costs	449,712	23,583	-	-	473,295
Program costs	97,372	6,288	-	-	103,660
Equipment	26,018	8,932	-	-	34,950
Capital project	-	-	241,005	-	241,005
Offender Disbursements	-	-	-	28,264	28,264
<b>Total Cash Disbursements</b>	<u>3,167,322</u>	<u>77,582</u>	<u>241,005</u>	<u>28,264</u>	<u>3,514,173</u>
Disbursements from prior FY (Including refund to ODRC)	<u>184,232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,232</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>31,859</u>	<u>-</u>	<u>(130,174)</u>	<u>(6,520)</u>	<u>(104,835)</u>
Fund Cash Balances, July 1, 2006	<u>370,668</u>	<u>10,494</u>	<u>133,787</u>	<u>11,038</u>	<u>525,987</u>
Fund Cash Balances, June 30, 2007	<u>\$ 402,527</u>	<u>\$ 10,494</u>	<u>\$ 3,613</u>	<u>\$ 4,518</u>	<u>\$ 421,152</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 591,203</u>				

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

**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK COUNTY**

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

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Stark Regional Community Correction Center, Stark 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 105 offenders. 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 Facility 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:

Holmes County	Stark County
Tuscarawas County	Wayne County

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

**B. Basis of Accounting**

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

**C. Deposits**

The Stark 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.

The County credits earnings on Center investments to the County's General Fund.

**D. Fund Accounting**

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

**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK COUNTY**

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

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

**D. Fund Accounting (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 Title I, ABLE and National School Lunch funding to aid in the rehabilitation of offenders.

Capital Projects: Reports amounts received from the ODRC to finance all or part of the cost of the renovating or building of facilities.

**Offender Funds**

Resident Fund: Reports amounts received from the following sources: amounts collected from offenders for repayment of costs paid by the Center; vending machine commissions generated by items purchased by offenders from the vending machines; telephone commissions generated by calls offenders place to locations outside the Center; and various other donations. 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. The Center must obtain approval from ODRC to transfer amounts between budget categories.

**2. Encumbrances**

Disbursements from State appropriations and Grants are subject to Stark 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.)

The Unpaid Obligations/Open Purchase Orders amounts reported in the financial statements include amounts approved by the County Auditor (i.e., certified and encumbered) as of June 30 and personnel costs accrued as of June 30.

The Unpaid Obligations/Open Purchase Orders amount as of June 30, 2007 includes purchase orders opened for the FY08 grant in the amount of \$422,907.

**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK COUNTY**

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

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

**E. Budgetary Process (Continued)**

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.

**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, 2008 and 2007 follows:

2008 Budgeted vs. Actual Budgetary Basis Expenditures		
	Budgetary	
Budget	Expenditures	Variance
\$3,302,036	\$3,296,970	\$5,066

2007 Budgeted vs. Actual Budgetary Basis Expenditures		
	Budgetary	
Budget	Expenditures	Variance
\$3,310,776	\$3,300,897	\$9,879

Budgetary expenditures 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. Fiscal year 2007 budgetary expenditures include \$7,125 in expenditures to be reallocated from fiscal year 2006 based on the timing of the commitments. In addition, budgetary expenditures exclude expenditures to be reimbursed from federal receipts (\$21,540 during 2007 and \$31,829 during 2008) and exclude expenditures from Reimbursement receipts (\$4,557 during 2007 and \$1,350 during 2008).

**3. Collateral on Deposits and Investments**

**Grants and State Appropriations**

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

**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK COUNTY**

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

**3. Collateral on Deposits and Investments (Continued)**

**Offender Funds**

The Center has Federal Deposit Insurance Corporation coverage of \$100,000 for Offender Funds.

**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.

Refund to ODRC		
	2008	2007
Cash, July 1	\$ 402,527	\$ 370,668
Disbursements Against Prior Year Budget	(152,547)	(126,084)
Payable to ODRC, July 1	(147,589)	(193,264)
Sub-Total	102,391	51,320
501 Cash Receipts	3,302,036	3,310,776
Budgetary Basis Disbursements	(3,296,970)	(3,300,897)
Amount Subject to Refund, June 30	107,457	61,199
One-Twelfth of 501 Award	(275,170)	(275,898)
Sub-Total	(167,713)	(214,699)
Refundable to ODRC	\$ -	\$ -

Calculation of Payable to ODRC		
	2008	2007
Payable, July 1	\$ 147,589	\$ 193,264
Cash Refunded	(77,589)	(45,675)
Refundable to ODRC, June 30	-	-
Payable, June 30	\$ 70,000	\$ 147,589

The Stark Regional Community Correction Center and ODRC approved a payment plan for the amount payable July 1, 2004 totaling \$137,024, of which \$91,349 was remaining as of June 30, 2006. In accordance with this payment plan, the Center refunded \$45,675 on September 29, 2006, which is shown above as Cash Refunded during 2007 and \$45,674 on October 11, 2007, which is shown above as Cash Refunded during 2008. A new payment plan was approved for the amount payable July 1, 2005 totaling \$101,915. In accordance with this payment plan, the Center's fiscal year 2008 grant was reduced by \$31,915 and the fiscal year 2009 grant was reduced by \$70,000. The reduction of \$31,915 is shown above as Cash Refunded during 2008, while the reduction of \$70,000 is not shown in the table above as it is subsequent to June 30, 2008.

**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK COUNTY**

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

**5. Retirement Systems**

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 (calendar year) 2007, OPERS members contributed 9.5 percent of their gross salaries and the Center contributed an amount equaling 13.85 percent of participants' gross salaries. For (calendar year) 2008, 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, 2008.

**6. Risk Management**

**Commercial Insurance**

The Center has obtained commercial insurance for the following risks:

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

**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, 2008.

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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*

Stark Regional Community Correction Center  
Stark County  
4433 Lesh Street, NE  
Louisville, Ohio 44641

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

We have audited the financial statements of the Stark Regional Community Correction Center, Stark County, Ohio, (the Center) as of and for the years ended June 30, 2008 and 2007, and have issued our report thereon dated March 20, 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.

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.

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.

We noted certain matters that we reported to the Center's management in a separate letter dated March 20, 2009.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509  
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

### **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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain noncompliance or other matter that we reported to the Center's management in a separate letter dated March 20, 2009.

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

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

**Mary Taylor, CPA**  
Auditor of State

March 20, 2009

**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK 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	<p><b>Community Based Correctional Facility FY 04-05 and FY 06-07 Grant Manual Section II D.1.b and Community Based Correctional Facility FY 04-05 and FY 06-07 Grant Manual Section II D.1.c</b> – For the FY 06 and FY 05 grant periods, the SRCCC reported obligated expenditures encumbered with a purchase order prior to the close of the grant period and paid within 90 days after the close of the grant period. However, of those expenditures, not all were obligated prior to the close of the grant period.</p>	Yes	Finding No Longer Valid
2006-002	<p><b>Community Based Correctional Facility FY 04-05 Grant Manual Section II D.1.a</b> – Total expenditures for the FY 05 grant exceeded the grant award.</p>	Yes	Finding No Longer Valid
2006-003	<p><b>Community Based Correctional Facility FY 04-05 and FY 06-07 Grant Manual Section II D.3.b.(6) and Stark County Board of Commissioners Uniform Travel Policy and OBM Travel Policy, Ohio Admin. Code Section 126-1-02 (E) and (I)</b> – During FY 06 and 05, travel-related expenditures totaling \$6,072 which were deemed unallowable.</p>	No	Partially Corrected – Refer to the Management Letter

**STARK REGIONAL COMMUNITY CORRECTION CENTER  
STARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2008 AND 2007  
(Continued)**

2006-004	<b>Community Based Correctional Facility FY 04-05 and FY 06-07 Grant Manual Section II C.6</b> – During FY 06 and FY 05, capital expenditures were made from 501 operating grant funds.	Yes	Finding No Longer Valid
2006-005	<b>Community Based Correctional Facility FY 04-05 and FY 06-07 Grant Manual Section II D.3.d.(5)</b> – Updated inventory schedules were not maintained for all equipment items purchased with grant funds.	No	Partially Corrected – Refer to the Management Letter



Mary Taylor, CPA  
Auditor of State

**STARK REGIONAL COMMUNITY CORRECTION CENTER**

**STARK 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  
MAY 12, 2009**