



Dave Yost • Auditor of State

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Northwest Community Corrections Center
Wood County
1740 East Gypsy Lane
Bowling Green, Ohio 43402

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

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Northwest Community Corrections Center, Wood County, Ohio (the Facility) as of and for the years ended June 30, 2014 and 2013.

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 Facility'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 Facility'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 opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1B of the financial statements, the Facility 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.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Facility as of June 30, 2014 and 2013, 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 cash balances of Northwest Community Corrections Center, Wood County, Ohio as of June 30, 2014 and 2013, and its 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 1B.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2014, on our consideration of the Facility'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 Facility's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

December 15, 2014

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
NAME OF FACILITY: NORTHWEST COMMUNITY CORRECTIONS CENTER**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE PERIOD ENDED JUNE 30, 2014**

	State Appropriations and Grants		Offender Funds		
	ODRC 501-501	Federal	Resident Program	Offender Personal Funds	Totals
Cash Receipts:					
Intergovernmental	\$ 1,797,616	\$ 29,750			\$ 1,827,366
Receipts for offenders			\$ 321	\$ 124,309	124,630
Commissions			19,596		19,596
Reimbursement	22,954		44,021	232	67,207
Transfer In/Out	21,428	(21,428)			
Total Cash Receipts	1,841,998	8,322	63,938	124,541	2,038,799
Cash Disbursements:					
Personnel	1,253,348	29,750			1,283,098
Operating costs	402,410		64,013		466,423
Program costs	124,980		11,370		136,350
Equipment	18,976				18,976
Offender Disbursements:					
Offender legal obligations				21,155	21,155
Offender reimbursements				45,821	45,821
Offender payments for commissary				30,123	30,123
Offender savings paid at exit				32,800	32,800
Total Cash Disbursements	1,799,714	29,750	75,383	129,899	2,034,746
Disbursements from prior FY (Including refund to ODRC)	52,744				52,744
Total Disbursements Over Receipts	(10,460)	(21,428)	(11,445)	(5,358)	(48,691)
Fund Cash Balances, July 1, 2013	175,182	\$ 21,428	301,840	12,536	510,986
Fund Cash Balances, June 30, 2014	<u>\$ 164,722</u>	<u>\$ 21,428</u>	<u>\$ 290,395</u>	<u>\$ 7,178</u>	<u>\$ 462,295</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 13,142</u>				

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

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
NAME OF FACILITY: NORTHWEST COMMUNITY CORRECTIONS CENTER**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (CASH BASIS)
FOR THE PERIOD ENDED JUNE 30, 2013**

	State Appropriations and Grants		Offender Funds		
	ODRC 501-501	Federal	Resident Program	Offender Personal Funds	Totals
Cash Receipts:					
Intergovernmental	\$ 1,793,404	\$ 40,950			\$ 1,834,354
Receipts for offenders				\$ 76,439	76,439
Commissions			\$ 21,364		21,364
Reimbursement	168,361		40,654		209,015
Total Cash Receipts	<u>1,961,765</u>	<u>40,950</u>	<u>62,018</u>	<u>76,439</u>	<u>2,141,172</u>
Cash Disbursements:					
Personnel	1,336,777	31,432			1,368,209
Operating costs	400,535	419	16,302		417,256
Program costs	151,154		25,576	209	176,939
Equipment	73,898		990		74,888
Offender Disbursements:					
Offender legal obligations				4,642	4,642
Offender reimbursements				18,720	18,720
Offender payments for commissary				23,907	23,907
Offender savings paid at exit				20,362	20,362
Total Cash Disbursements	<u>1,962,364</u>	<u>31,851</u>	<u>42,868</u>	<u>67,840</u>	<u>2,104,923</u>
Disbursements from prior FY (Including refund to ODRC)	193,768				193,768
Total Receipts Over/(Under) Disbursements	<u>(194,367)</u>	<u>9,099</u>	<u>19,150</u>	<u>8,599</u>	<u>(157,519)</u>
Fund Cash Balances, July 1, 2012	<u>369,549</u>	<u>12,329</u>	<u>282,690</u>	<u>3,937</u>	<u>668,505</u>
Fund Cash Balances, June 30, 2013	<u>\$ 175,182</u>	<u>\$ 21,428</u>	<u>\$ 301,840</u>	<u>\$ 12,536</u>	<u>\$ 510,986</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 27,213</u>				

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

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Northwest Community Corrections Center (the Facility) provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is a minimum security operation housing approximately 64 offenders. A Facilities Governing Board oversees the Facility's operations. Common pleas judges from the Counties the Facility 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 Facility matters. The Board includes at least one common pleas court judge from each county the Facility serves. The Facility serves the following counties:

Defiance	Fulton	Henry
Williams	Wood	

For the years ended June 30, 2014 and 2013, the financial statements present all funds related to the Facility.

B. Accounting Basis

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

C. Deposits

The Wood County Treasurer is the custodian of the Facility's grant funds and State appropriations. The County holds these Facility assets in the County's deposit and investment pool, valued at the County Treasurer's reported carrying amount. The Facility holds offenders' cash in demand deposit accounts.

D. Fund Accounting

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

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(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 Facility to support general operating costs.

Federal: Reports amounts received from the Federal government, including amounts passed through ODRC. The Facility received ABLE funding for contracting instructors to aid in the education of offenders.

Offender Funds

Resident Program Fund: ORC 2301.58 established the Resident Program Fund. Upon approval of the facility governing board, the director of the CBCF may establish a Resident Program Fund. The director shall deposit in the fund all revenues received by the facility from commissions on telephone systems, commissary operations, reimbursable costs such as per diem and medical services, and similar services.

Previously, CBCFs maintained separate Offender Per Diem, Commissary, Telephone Commission Funds as well as "Other" Funds for similar services (i.e. vending commissions). These funds have been combined to establish the Resident Program Fund.

Offender Personal Funds: This fund reported amounts the Facility receives and holds in a custodial capacity for each offender while confined. The Facility holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Facility makes payments as directed by the offender or per program requirements. Upon release, the Facility pays remaining funds to the offender.

E. Budgetary Process

1. Appropriations

The Facility 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 Facility 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 Wood County's payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Facility 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 2014 and 2013 budgetary activity appears in Note 2.

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant, and Equipment

The Facility 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, 2014 and 2013 follows:

2014 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,826,233	\$1,768,474	\$57,759

2013 Budgeted vs. Actual Budgetary Basis Expenditures		
Budget	Budgetary Expenditures	Variance
\$1,793,404	\$1,821,216	(\$27,812)

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 Facility.

OFFENDER FUNDS

Deposits

The Facility has Federal Deposit Insurance Corporation coverage of \$250,000 for Offender Funds. There were no uncollateralized amounts at June 30, 2014 and 2013.

4. REFUND TO ODRC

The agreement between the County and ODRC permits the Facility to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Facility 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 Facility refunds amounts computed below in the fiscal year following the computation below.

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

4. REFUND TO ODRC (Continued)

Refund to ODRC		
	2014	2013
Cash, July 1	\$175,182	\$369,549
Disbursements Against Prior Year Budget	(27,213)	(193,768)
Payable to ODRC, July 1	(25,531)	
Sub-Total	122,438	175,781
501 Cash Receipts	1,797,616	1,793,404
Budgetary Basis Disbursements	(1,768,474)	(1,821,216)
Amount Subject to Refund, June 30	151,580	147,969
One-Twelfth of 501 Award	(149,801)	(\$149,450)
Refundable to ODRC	\$1,779	\$1,779

Calculation of Payable to ODRC		
	2014	2013
Payable, July 1	\$25,531	\$25,531
Cash Refunded	(25,531)	
Refundable to ODRC, June 30	1,779	
Payable, June 30	\$1,779	\$25,531

5. RETIREMENT SYSTEM

The Facility'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 2014 and 2013, OPERS members contributed 10 percent of their gross salaries and the Facility contributed an amount equaling 14 percent of participants' gross salaries. The Facility has paid all contributions required through June 30, 2014.

6. RISK MANAGEMENT

The Facility is exposed to various risks of property and casualty losses, and injuries to employees.

The Facility insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Facility belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013
(Continued)**

6. RISK MANAGEMENT (Continued)

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2013, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2013 and 2012 (the latest information available):

	<u>2013</u>	<u>2012</u>
Assets	\$34,411,883	\$34,389,569
Liabilities	<u>(12,760,194)</u>	<u>(14,208,353)</u>
Net Position	<u>\$21,651,689</u>	<u>\$20,181,216</u>

At December 31, 2013 and 2012, respectively, the liabilities above include approximately \$11.6 million and \$13.1 million of estimated incurred claims payable. The assets above also include approximately \$11.1 million and \$12.6 million of unpaid claims to be billed to approximately 475 member governments in the future, as of December 31, 2013 and 2012, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2013, the Facility's share of these unpaid claims collectible in future years is approximately \$29,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2014</u>	<u>2013</u>
\$41,481	\$40,075

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

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Dave Yost • Auditor of State

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

Northwest Community Corrections Center
Wood County
1740 East Gypsy Lane
Bowling Green, Ohio 43402

To the Members of the Judicial Advisory Board and 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 Northwest Community Corrections Center, Wood County, Ohio (the Facility) as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements and have issued our report thereon dated December 15, 2014 wherein we noted the Facility followed financial reporting provisions the Ohio Department of Rehabilitations and Corrections permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Facility's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Facility's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a 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 Facility'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. We consider finding 2014-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Facility'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*.

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 Facility's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Facility's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

December 15, 2014

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**SCHEDULE OF FINDINGS
JUNE 30, 2014 AND 2013**

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

FINDING NUMBER 2014-001

Material Weakness – Financial Reporting

Accurate financial reporting is the responsibility of the Business Manager and Board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. The following adjustments are included in the accompanying 2014 and 2013 financial statements:

- Disbursements from fiscal year 2013 in the amount of \$52,744 were also reported in fiscal year 2014 disbursements and therefore, reported twice.
- Federal expenditure activity was reported under the 501 State Appropriations Fund instead of the Federal Fund resulting in adjustments ranging in amounts from \$419 to \$31,851.
- Resident Program and Offender Personal Funds activity was reported in 2014 and 2013 based on bank activity rather than book activity resulting in adjustments ranging in amounts from \$8 to \$2,053.

We recommend the Facility adopt policies and procedures, including a final review of the annual report by the Executive Director and Board, to identify and correct errors and omissions. The Executive Director should also review the Facility's statements to ensure all transactions are being properly posted to the financial statements.

Officials' Response:

We did not receive a response from Officials to this finding

**NORTHWEST COMMUNITY CORRECTIONS CENTER
WOOD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2014 AND 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-001	Material weakness due to errors in Offender Personal Funds.	Yes	



Dave Yost • Auditor of State

NORTHWEST COMMUNITY CORRECTIONS CENTER

WOOD 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 30, 2014**