

***CUYAHOGA COUNTY COMMUNITY BASED
CORRECTIONAL FACILITY***

CUYAHOGA COUNTY, OHIO

AUDIT REPORT

For the Years Ended June 30, 2014 & 2013



Dave Yost • Auditor of State

Governing Board
Cuyahoga County Community Based Correctional Facility
3540 Croton Avenue
Cleveland, Ohio 44115

We have reviewed the *Independent Auditors' Report* of the Cuyahoga County Community Based Correctional Facility, Cuyahoga County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2012 through June 30, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Cuyahoga County Community Based Correctional Facility is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

April 6, 2015

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**CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY**

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

INDEPENDENT AUDITORS' REPORT

Cuyahoga County Community Based Correctional Facility
Cuyahoga County
3540 Croton Avenue
Cleveland, Ohio 44115

To the Members of the Facility Governing Board:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Cuyahoga County Community Based Correctional Facility, Cuyahoga County (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 accounting practices the Ohio Department of Rehabilitation and Correction prescribes or 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 opinions.

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

As described in Note 1 of the financial statements, the Facility prepared these financial statements using the accounting basis permitted by the Ohio Department of Rehabilitation and Correction, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy these requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 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

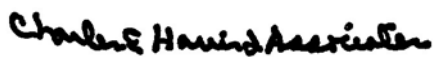
In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United 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 combined cash balances and unpaid obligations of the Cuyahoga County Community Based Correctional Facility, Cuyahoga County as of June 30, 2014 and 2013, and its combined cash receipts and disbursements for the years then ended in accordance with the accounting basis described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 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.



Charles E. Harris & Associates, Inc.
November 26, 2014

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY**

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

	<u>State Appropriations and Grants</u>		<u>Offender Fund</u>					<u>GRAND TOTALS</u>
	<u>ODRC 501-501</u>	<u>PROGRAM TOTALS</u>	<u>Resident Program Fund</u>	<u>Offender Personal Funds</u>	<u>Resident Funds Allowable Costs</u>	<u>Other/ Misc.</u>	<u>OFFENDER TOTALS</u>	
Cash Receipts:								
Intergovernmental	\$ 5,321,125	\$ 5,321,125	-	-	-	-	-	\$ 5,321,125
Collections from offenders	-	-	\$ 18,156	\$ 89,476	\$ 14,615	\$ 197,459	\$ 319,706	319,706
Total Cash Receipts	5,321,125	5,321,125	18,156	89,476	14,615	197,459	319,706	5,640,831
Cash Disbursements:								
Personnel	3,766,400	3,766,400	-	-	-	-	-	3,766,400
Operating costs	1,134,588	1,134,588	-	-	-	-	-	1,134,588
Program costs	230,262	230,262	-	-	-	-	-	230,262
Equipment	52,631	52,631	-	-	-	-	-	52,631
Offender Disbursements:								
Offender legal expenses	-	-	-	424	-	-	424	424
Offender reimbursements	-	-	15,452	-	-	179,681	195,133	195,133
Offender savings paid at exit	-	-	-	84,816	-	-	84,816	84,816
Total Cash Disbursements	5,183,881	5,183,881	15,452	85,240	-	179,681	280,373	5,464,254
Disbursements from prior FY (including refund to ODRC)	166,049	166,049	-	-	-	-	-	166,049
Other Sources (Uses)								
Interest earned	235	235	-	-	-	-	-	235
Total Other Sources (Uses)	235	235	-	-	-	-	-	235
Total Receipts Over/(Under) Disbursements	(28,570)	(28,570)	2,704	4,236	14,615	17,778	39,333	10,763
Fund Cash Balances, July 1, 2013	1,061,542	1,061,542	32,155	2,712	20,937	31,145	86,949	1,148,491
Fund Cash Balances, June 30, 2014	<u>\$ 1,032,972</u>	<u>\$ 1,032,972</u>	<u>\$ 34,859</u>	<u>\$ 6,948</u>	<u>\$ 35,552</u>	<u>\$ 48,923</u>	<u>\$ 126,282</u>	<u>\$ 1,159,254</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 650,472</u>							

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

**OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY**

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

	<u>State Appropriations and Grants</u>		<u>Offender Fund</u>					<u>GRAND TOTALS</u>
	<u>ODRC 501-501</u>	<u>PROGRAM TOTALS</u>	<u>Resident Program Fund</u>	<u>Offender Personal Funds</u>	<u>Resident Funds Allowable Costs</u>	<u>Other/ Misc.</u>	<u>OFFENDER TOTALS</u>	
Cash Receipts:								
Intergovernmental	\$ 4,287,000	\$ 4,287,000	-	-	-	-	-	\$ 4,287,000
Collections from offenders	-	-	\$ 15,019	\$ 56,962	\$ 12,609	\$ 159,444	\$ 244,034	244,034
Subsidy	221,069	221,069	-	-	-	-	-	221,069
Total Cash Receipts	4,508,069	4,508,069	15,019	56,962	12,609	159,444	244,034	4,752,103
Cash Disbursements:								
Personnel	2,858,969	2,858,969	-	-	-	-	-	2,858,969
Operating costs	981,246	981,246	-	-	-	-	-	981,246
Program costs	179,812	179,812	-	-	-	-	-	179,812
Equipment	46,468	46,468	-	-	-	-	-	46,468
Offender Disbursements:								
Offender legal expenses	-	-	-	3,183	-	-	3,183	3,183
Offender reimbursements	-	-	11,711	-	-	145,083	156,794	156,794
Offender savings paid at exit	-	-	-	54,225	-	-	54,225	54,225
Total Cash Disbursements	4,066,495	4,066,495	11,711	57,408	-	145,083	214,202	4,280,697
Disbursements from prior FY (including refund to ODRC)	165,349	165,349	-	-	-	-	-	165,349
Other Sources (Uses)								
Interest earned	236	236	-	-	-	-	-	236
Total Other Sources (Uses)	236	236	-	-	-	-	-	236
Total Receipts Over/(Under) Disbursements	276,461	276,461	3,308	(446)	12,609	14,361	29,832	306,293
Fund Cash Balances, July 1, 2012	785,081	785,081	28,847	3,158	8,328	16,784	57,117	842,198
Fund Cash Balances, June 30, 2013	<u>\$ 1,061,542</u>	<u>\$ 1,061,542</u>	<u>\$ 32,155</u>	<u>\$ 2,712</u>	<u>\$ 20,937</u>	<u>\$ 31,145</u>	<u>\$ 86,949</u>	<u>\$ 1,148,491</u>
Unpaid Obligations/Open Purchase Orders	<u>\$ 799,290</u>							

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

**CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Cuyahoga County Community Based Correctional Facility, Cuyahoga County, Ohio, (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 172 and 147 offenders as of June 30, 2014 and 2013, respectively. The Facility's Governing Board administers the Facility. The Board is comprised of eleven members serving three year terms.

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

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

B. Basis of Accounting

These financial statements follow the basis of accounting the Ohio Department of Rehabilitation and Corrections prescribes or permits, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

Budgetary expenditures include amounts disbursed through the following September 30 but chargeable against the preceding year's budget.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash

At June 30, 2014 and 2013, the carrying value of the Facility's cash fund balances were \$1,159,254 and \$1,148,491, respectively.

During 2014 and 2013 cash is held in demand deposits, a money market account and petty cash.

D. Fund Accounting

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

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.

Oriana House Subsidy

Oriana House Subsidy consists of fiscal support provided by the managing nonprofit agency in excess of the costs financed by the 501-501 funding.

**CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Offender Funds

Resident Program Fund:

Reports receipts from a per diem fee charged to non-indigent offenders for room, board and medical treatment per Ohio Revised Code Section 2301.56 (C).

Offender Personal Funds:

Reports 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.

Resident Funds Allowable Costs:

Reports amounts received from telephone commissions generated by calls offenders place to locations outside the Facility. The Facility spends this money for programs and services benefiting the offenders.

Other / Miscellaneous:

Reports amounts received from vending machine commission generated by purchases offenders make in the Facility. The Facility spends this money for programs and services benefiting the offenders. Also includes amounts reimbursed by offenders for cab and bus fees incurred by the facility on their behalf, and other offender related items.

E. Budgetary Process

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.

The Cuyahoga County Community Based Correction Facility conforms to the purchasing guidelines approved by the Facility's Governing Board.

A summary of fiscal years 2014 and 2013 budgetary activity appears in Note 2.

F. Property, Plant and Equipment

The Facility records acquisitions of property, plant and equipment as capital project disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY**

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

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 Facility uses for this report.

2. BUDGETARY ACTIVITY

Budgetary activity for ODRC 501-501 funding for the years ended 2014 and 2013 are as follows:

2014 Budgeted vs. Actual Budgetary Basis Disbursements		
Budget	Budgetary Disbursements	Variance
\$ 5,321,125	\$ 5,193,902	\$ 127,223
2013 Budgeted vs. Actual Budgetary Basis Disbursements		
Budget	Budgetary Disbursements	Variance
\$ 4,287,000	\$ 4,277,188	\$ 9,812

3. COLLATERAL ON DEPOSITS AND INVESTMENTS

Grants and State Appropriations

The Facility has Federal Deposit Insurance Corporation (FDIC) coverage for up to \$250,000 of its demand deposit accounts. Excess deposits are uncollateralized.

Offender Funds

Deposits

The Facility has Federal Deposit Insurance Corporation coverage of \$250,000 for Offender Funds. Excess deposits are uncollateralized.

**CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
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, 2014 and 2013. 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.

Refund to ODRC		
	2014	2013
Cash, July 1	\$ 1,061,542	\$ 785,081
Disbursements Against Prior Year Budget	<u>(166,049)</u>	<u>(165,349)</u>
Sub-Total	895,493	619,732
501 Cash Receipts	5,321,125	4,287,000
1/12th account Receipts	(6,977)	-
Interest	235	236
Misc.	(224)	-
Receivable Other - OHI	1,013,996	221,376
Budgetary Basis Disbursements	(5,193,902)	(4,277,188)
Increase<decrease> in Contingent Benefit Liability	11,207	7,190
Increase<decrease> in Reserve for Comp Absences	36,413	45,779
Amount Subject to Refund, June 30	<u>2,077,366</u>	<u>904,124</u>
Misc.	471	15
Receivable Other - OHI	(1,013,996)	(245)
Reserve for Comp. Absences	(293,243)	(256,830)
Reserve for Contingent Benefit Liability	(29,047)	(16,847)
Payable to ODRC from prior year	(358,571)	(357,585)
Up to One-Twelfth of 501 Award Cash Reserve	(255,523)	(262,500)
1/12th Deposit in Transit	<u>(127,223)</u>	<u>(9,898)</u>
Refundable to ODRC	<u>\$ 235</u>	<u>\$ 236</u>
Calculation of Payable to ODRC		
	2014	2013
Payable, July 1	\$ 358,571	\$ 357,585
Cash Refunded	(250,309)	-
Refundable to ODRC, Current fiscal year	235	986
Payable, June 30	<u>\$ 108,497</u>	<u>\$ 358,571</u>

**CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY
CUYAHOGA COUNTY**

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

5. RESERVE FOR COMPENSATED ABSENCES AND CONTINGENT BENEFIT LIABILITY

During fiscal year 2011, the Facility received permission from the Ohio Department of Rehabilitation and Corrections to accrue employee vacation and sick leave as grant expenditures at the time the leave was earned and to reduce the accrual balance when leave is used. At June 30, 2014 and 2013, \$293,243 and \$256,830, respectively, was included in the 501-501 Fund Cash Balance for this reserve.

During fiscal year 2011, the facility began recognizing the retention plan for key employees on a monthly basis when the benefits are earned; and reduce the liability when the benefits are paid. Prior to this, the expense was recognized by the facility when paid. At June 30, 2014 and 2013, \$29,047 and \$16,847, respectively, was included in the 501-501 Fund Cash Balance for this reserve as a Contingent Benefit Liability.

6. RETIREMENT SYSTEM

The employees of the Community Based Correctional Facility contribute to Social Security.

7. RISK MANAGEMENT

Commercial Insurance

The Facility has obtained commercial insurance for the following risks:

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

8. CONTINGENT LIABILITIES

The Community Based Correctional Facility is not currently a defendant in any lawsuits.

9. RELATED PARTY TRANSACTION

The Facility paid Oriana House Inc. rentals of \$22,524 and \$17,340, for fiscal years June 30, 2014 and 2013.

10. ADVANCES IN FROM/OUT TO AGENCY

In order to balance the Facility's 501-501 Fund Cash Balance of June 30, 2014 and 2013 to the total of the "1/12th" cash reserve plus balance of unpaid obligations. "1/12th account" transfers in from and out to Agency are recognized. The "1/12 account" transfers are provided to the Facility's checking account on an "as needed" basis, due to delays in receiving quarterly funding from the State or the County. These "1/12 account" transfers were used to cover payroll, benefits, various expenses and outstanding checks. The amount needed to fund the Facility checking account was determined by daily reconciliation and cash needs analysis on the Facility checking account. When the quarterly funding was received, the "1/12th account" transfers were repaid.

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

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

Cuyahoga County Community Based Correctional Facility
Cuyahoga County
3540 Croton Avenue
Cleveland, Ohio 44115

To the Members of the 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 Cuyahoga County Community Based Correctional Facility, Cuyahoga County (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 November 26, 2014, wherein we noted the Facility followed accounting practices the Ohio Department of Rehabilitation and Correction prescribes or permits rather than accounting principles generally accepted in the United States of America.

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 opinions 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.

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 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.

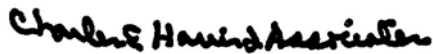
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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.



Charles E. Harris & Associates, Inc.
November 26, 2014

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Dave Yost • Auditor of State

CUYAHOGA COUNTY COMMUNITY BASED CORRECTIONAL FACILITY

CUYAHOGA 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
APRIL 16, 2015**