



**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2011 & 2010



Dave Yost • Auditor of State

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

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Tri-City Consortium on Aging
Cuyahoga County
1370 Victory Drive
South Euclid, Ohio 44121

To the Consortium Council:

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 AOS does not legally 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 the AOS permits.

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Dave Yost
Auditor of State

February 25, 2013

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INDEPENDENT ACCOUNTANTS' REPORT

Tri-City Consortium on Aging
Cuyahoga County
1370 Victory Drive
South Euclid, Ohio 44121

To the Consortium Council:

We have audited the accompanying financial statements of the Tri-City Consortium on Aging, Cuyahoga County (the Consortium) as of and for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the Consortium'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 Consortium has prepared these financial statements using accounting practices the Auditor of State 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Consortium's larger (i.e. major) funds separately. While the Consortium 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 Auditor of State permits, but does not require Governments to reformat their statements. The Consortium has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. 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 December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Consortium as of December 31, 2011 and December 31, 2010, 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 combined fund cash balances as of December 31, 2011 and 2010 of Tri-City Consortium on Aging, Cuyahoga County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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As described in Note 1, during 2011 the Tri-City Consortium on Aging adopted Governmental Accounting Standards Board Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*."

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2013, on our consideration of the Consortium'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 "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

February 25, 2013

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES
GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	Governmental Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Special Revenue	Agency Fund	
Cash Receipts			
Intergovernmental	\$829,656	\$0	\$829,656
Program Revenue	53,772	87,494	141,266
Grant income	5,000	0	5,000
Earnings on Investments	1,167	0	1,167
Miscellaneous	734	0	734
<i>Total Cash Receipts</i>	<u>890,329</u>	<u>87,494</u>	<u>977,823</u>
Cash Disbursements			
Wages and Benefits	485,676	0	485,676
Rent and Janitorial	7,885	0	7,885
Materials and Supplies	22,134	78,641	100,775
Utilities	7,202	0	7,202
Transportation	198,901	0	198,901
Technical Services	8,129	0	8,129
Liability Services	7,395	0	7,395
Other	21,085	0	21,085
<i>Total Cash Disbursements</i>	<u>758,407</u>	<u>78,641</u>	<u>837,048</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	<u>131,922</u>	<u>8,853</u>	<u>140,775</u>
<i>Fund Cash Balances, January 1, 2011</i>	<u>363,953</u>	<u>26,942</u>	<u>390,895</u>
Fund Cash Balances, December 31			
Restricted	7,654	0	7,654
Committed	488,221	35,795	524,016
<i>Fund Cash Balances, December 31, 2011</i>	<u>\$495,875</u>	<u>\$35,795</u>	<u>\$531,670</u>

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

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN FUND CASH BALANCES
GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Governmental Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Special Revenue	Agency Fund	
Cash Receipts			
Intergovernmental	\$632,248	\$0	\$632,248
Program Revenue	51,718	113,700	165,418
Earnings on Investments	1,644	0	1,644
Miscellaneous	792	0	792
<i>Total Cash Receipts</i>	<u>686,402</u>	<u>113,700</u>	<u>800,102</u>
Cash Disbursements			
Wages and Benefits	460,898	0	460,898
Rent and Janitorial	7,596	0	7,596
Materials and Supplies	22,239	0	22,239
Utilities	7,040	0	7,040
Transportation	71,367	0	71,367
Technical Services	4,995	0	4,995
Liability Services	7,323	0	7,323
Other	27,300	109,571	136,871
<i>Total Cash Disbursements</i>	<u>608,758</u>	<u>109,571</u>	<u>718,329</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	<u>77,644</u>	<u>4,129</u>	<u>81,773</u>
<i>Fund Cash Balances, January 1, 2010</i>	<u>286,309</u>	<u>22,813</u>	<u>309,122</u>
<i>Fund Cash Balances, December 31, 2010</i>	<u><u>\$363,953</u></u>	<u><u>\$26,942</u></u>	<u><u>\$390,895</u></u>

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

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 and 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Tri-City Consortium on Aging, Cuyahoga County, Ohio, (the Consortium) was established under Ohio Revised Code Chapter 167, as a Council of Governments. The Consortium currently consists of three member cities: Highland Heights, Lyndhurst, and South Euclid.

The mayors of each of these three cities compromise the Consortium Council. Each mayor appoints representatives to serve as commission members. The Consortium's function is to help older persons maintain independence and dignity in a home environment, remove barriers to independence for older persons, and provide a continuum for the vulnerable elderly.

The Consortium's management believes these financial statements present all activities for which the Consortium is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Consortium recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Consortium's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Certificates of deposit are valued at cost.

D. Fund Accounting

The Consortium uses fund accounting to segregate cash and investments that are restricted as to use. The Consortium classifies its funds into the following types:

1. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from private purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Consortium had the following significant Special Revenue Funds:

Title IIIB/IIIC Fund - This fund accounts for social services which include access services, services which inform the local population of available services and/or assist potential participants in receiving services. The grants covered under these services are the following: client funding, mass outreach, and escort and transportation. The Consortium also receives funding for in-home services which help to maintain the client in his/her home, this includes housekeeping. The Consortium receives funds for other community based services,

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 and 2010**

D. Fund Accounting (Continued)

1. Special Revenue Funds (Continued)

including, counseling and socialization. This fund provides congregate meals for groups of senior adults served at nutrition sites.

Special Accounts Fund - This fund includes money received as donations and funds derived from fund raisers to benefit senior adults.

2. Fiduciary Fund

Funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Consortium's own programs.

Agency funds are purely custodial in nature and are not used to hold resources for individuals, organizations or other governments. The Consortium had the following significant Agency Fund:

Travel Fund - This fund is used to account for funds held for senior adult trips.

E. Fund Balance

For December 31, 2011, Fund Balance is divided into five classifications based primarily on the extent to which the Consortium must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Commission classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

The Council can *commit* amounts via formal action (resolution). The Consortium must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Commission Board or a Consortium official delegated that authority by resolution, or by State Statute.

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 and 2010**

E. Fund Balance (Continued)

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Consortium applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

F. Property, Plant and Equipment

The Consortium records disbursements for acquisitions of property, plant, and equipment when paid. These accompanying financial statements do not reflect these items 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.

3. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

The Consortium maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>2011</u>	<u>2010</u>
Demand deposits	\$88,974	\$64,360
Certificates of deposit	49,802	80,283
Money market accounts	<u>392,894</u>	<u>246,252</u>
Total deposits	<u>\$531,670</u>	<u>\$390,895</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

Investments: Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form.

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 and 2010**

4. RETIREMENT SYSTEMS

The Consortium's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10% of their gross salaries and the Consortium contributed an amount equaling 14% of participants' gross salaries. The Consortium has paid all contributions required through December 31, 2011.

5. RISK MANAGEMENT

Commercial Insurance

The Consortium has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Abuse Act Liability;
- Employment Practices Liability;
- Professional Liability;
- Stop Gap Liability; and
- Non-Profit Directors and Officers Coverage

The Consortium also provides health insurance and dental coverage to full-time employees through a private carrier.

6. Related Party Transactions

A Consortium Board Member is also Board member of Senior Transportation Connection from which the Consortium acquired senior transportation services from during the year. The Commission paid \$270,189 for these services for 2011 and 2010.



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

Tri-City Consortium on Aging
Cuyahoga County
1370 Victory Drive
South Euclid, Ohio 44121

To the Consortium Council:

We have audited the financial statements of the Tri-City Consortium on Aging, Cuyahoga County, Ohio, (the Consortium) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated February 25, 2013, wherein we noted during 2011 the Consortium adopted the provisions of Governmental accounting Standards Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." We also noted the Consortium followed accounting practices the Auditor of State prescribes 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 Consortium's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Consortium's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Consortium internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the Consortium's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 Consortium'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 we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2011-01.

The Consortium's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Consortium's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of management, the Consortium Council, and others within the Consortium. We intend it for no one other than these specified parties.

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Dave Yost
Auditor of State

February 25, 2013

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**SCHEDULE OF FINDING
DECEMBER 31, 2011 AND DECEMBER 31, 2010**

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

FINDING NUMBER 2011-001

Conflict of Interest – Material Noncompliance

Ohio Rev. Code Section 2921.42 (A) states that no public official shall knowingly do any of the following:

1. Authorize, or employ authority or influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest;
2. Authorize, or employ the authority or influence of the public official's office to secure the investment of public funds in any share, bond, mortgage, or other security, with respect to which the public official, a member of the public official's family, or any of the public official's business associates either has an interest, is an underwriter, or receives any brokerage, origination, or servicing fees;
3. During the public official's term of office or within one year thereafter, occupy any position of profit in the prosecution of a public contract authorized by the public official or by a legislative body, commission, or board of which the public official was a member at the time of authorization, unless the contract was let by competitive bidding to the lowest and best bidder;
4. Have an interest in the profits or benefits of a public contract entered into by or for the use of the political subdivision or governmental agency or instrumentality with which the public official is connected;

Ohio Rev. Code Section 2921.42 (C) states this section does not apply to a public contract in which a public official, member of a public official's family, or one of a public official's business associates has interest when all of the following apply. If any one of the following is not met, the public official has violated Section 2921.42(A):

1. The subject of the public contract is necessary supplies or services for the political subdivision or governmental agency or instrumentality involved;
2. The supplies or services are unobtainable elsewhere for the same or lower cost, or are being furnished to the political subdivision or governmental agency or instrumentality as part of a continuing course of dealing established prior to the public official's becoming associated with the political subdivision or governmental agency or instrumentality involved;
3. The treatment accorded the political subdivision or governmental agency or instrumentality is either preferential to or the same as that accorded other customers or clients in similar transactions;
4. The entire transaction is conducted at arm's length, with full knowledge by the political subdivision or governmental agency or instrumentality involved, of the interest of the public official, member of the public official's family, or business associate, and the public official takes no part in the deliberations or decision of the political subdivision or governmental agency or instrumentality with respect to the public contract.

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**SCHEDULE OF FINDING
DECEMBER 31, 2011 AND DECEMBER 31, 2010**

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

FINDING NUMBER 2011-001 (Continued)

Conflict of Interest – Material Noncompliance (Continued)

Ohio Rev. Code Section 102.03(D) and (E) prohibits a public official from using his or her position to secure anything of value that would directly benefit his personal or private pecuniary interests, where the thing of value could impair his objectivity and independence of judgment with regard to his official decisions and responsibilities. See Ethics Advisory Opinions No. 77-006, 85-006, 87-006, and 88-002.

A vote was taken by the Consortium’s Board Members (Mayors) on December 5, 2008 to approve a transportation contract with Senior Transportation Connection (STC). The December 5, 2008 Minutes indicate there was a unanimous vote to proceed with the contract. All 3 Board Members were listed as present. Contrary to the aforementioned sections of the Code, one Consortium Board Member also serves as a Board Member for STC and did not abstain from the vote. This poses a conflict of interest issue. The facts do not support a showing that the Consortium’s Board Members complied with all four elements of Section 2921.42(C), so there is no applicable exception.

Without an effective process for identifying and monitoring potential conflicts, the possibility of misuse or improper influence over purchasing is increased at the Consortium.

The Board Members must reiterate that when a Board Member approves a contract, each Member, which may have a conflict of interest, must abstain from the discussion or vote on the contract. Further, where a conflict of interest exists, the member should place on the record the existence of the conflict, and note his/her abstention from any discussion or vote on the matter. Additionally, the Consortium should have the Board Members complete a conflict of interest form, annually. The conflict of interest form should ask the Board Member to list current and pertinent information.

Officials’ Response: In order to comply with ORC section 2921.42 (A), Section 2921.42 (C) and 102.03 (D) and (E), as well as to ensure the integrity of all the decisions made by the Council of Government of Community Partnership on Aging (formerly Tri-City Consortium on Aging), the following changes will be initiated immediately:

1. All meeting minutes will be recorded and transcribed by someone present at the meeting.
2. A policy titled “Conflict of Interest Policy for Members of Council of Government” has been created to help identify conflicts of interest that may exist among new and current members of the COG (policy attached).
3. Each Member will be required to complete a “Conflict of Interest Disclosure Statement” at the May 2012 meeting and annually thereafter at the February meeting (template attached).
4. The Director will be responsible for ensuring that an agenda item is added to the February meeting so that a discussion can occur among the group for any conflicts or potential conflicts that exist.

**TRI-CITY CONSORTIUM ON AGING
CUYAHOGA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011 AND DECEMBER 31, 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Financial Reporting	Yes	Corrected
2009-002	Bank Reconciliations	Yes	Corrected

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TRI-CITY CONSORTIUM ON AGING

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
MARCH 19, 2013