



Dave Yost • Auditor of State





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Chagrin/Southeast Council of Governments  
Cuyahoga County  
29555 Pettibone Road  
Glenwillow, Ohio 44139

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Chagrin/Southeast Council of Governments, Cuyahoga County, (the Council) for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

## **Current Status of the Matter we Reported in our Prior Engagement**

Our prior engagement for the years ended December 31, 2012 and 2011 included a finding for recovery of \$4 against the fiscal officer for the purchase of alcohol. As noted in our prior Basic Audit Report, this finding was repaid by the fiscal officer on November 5, 2013.

A handwritten signature in cursive script that reads "Dave Yost".

**Dave Yost**  
Auditor of State

March 6, 2015

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**CHAGRIN SOUTHEAST COUNCIL OF GOVERNMENTS**

**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, 2015**