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**STARK COUNCIL OF GOVERNMENTS  
STARK COUNTY  
Agreed-Upon Procedures  
For the Years Ended December 31, 2014 and 2013**

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*...“bringing more to the table”*

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# Dave Yost • Auditor of State

Executive Committee  
Stark Council of Governments  
5320 Bridgecreek Avenue, NW  
Canton, Ohio 44718

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Stark Council of Governments, Stark County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2013 through December 31, 2014. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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 Stark Council of Governments is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

July 13, 2015

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STARK COUNCIL OF GOVERNMENTS  
STARK COUNTY

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 15, 2015

Stark Council of Governments  
Stark County  
5320 Bridgecreek Avenue, NW  
Canton, Ohio 44718

To the Executive Committee:

We have performed the procedures enumerated below, with which the Council members and the management of **Stark Council of Governments**, Stark County, Ohio (the Council of Government) and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2014 and 2013, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

### Cash

1. We tested the mathematical accuracy of the December 31, 2014 and December 31, 2013 cash reconciliations. We found no exceptions.
2. We agreed the January 1, 2013 beginning fund balances recorded in the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances to the December 31, 2012 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances to the December 31, 2013 balances in the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances. We found no exceptions.
3. We agreed the totals per the cash reconciliations to the total of the December 31, 2014 and 2013 fund cash balances reported in the County Fund Balance by Date Reports. The amounts agreed.

...*"bringing more to the table"*

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**Cash (Continued)**

4. We confirmed the December 31, 2014 cash account balance with the Stark County Auditor. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2014 cash reconciliation without exception.

**Intergovernmental and Other Confirmable Cash Receipts**

1. We selected five receipts from the County Auditor's General Ledger By Account Report from 2014 and five from 2013.
  - a. We compared the amount from the above report to the amount recorded in the Receipt Accounts Report. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from the City of Canton to the Council of Government during 2013 and 2014 with the City. We also confirmed the amounts paid from the Department of Justice to the Council of Governments during 2013 with the Department of Justice. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2012.
2. We inquired of management, and scanned the Receipts Ledger and Payment Register for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances, nor any debt payment activity during 2014 or 2013.

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Expense Accounts Ledger for the year ended December 31, 2014 and ten from the year ended 2013 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Expense Accounts Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

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Stark County  
Independent Accountants' Report on  
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We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Council of Government's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, the Auditor of State, and others within the Council of Government, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

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# Dave Yost • Auditor of State

**STARK COUNCIL OF GOVERNMENTS**

**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  
JULY 23, 2015**