



OHIO AUDITOR OF STATE
KEITH FABER



**EASTERN ALLIANCE COUNCIL OF GOVERNMENTS
MUSKINGUM COUNTY
JUNE 30, 2019 AND 2018**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Eastern Alliance Council of Government
Muskingum County
1500 Coal Run Road
Zanesville, Ohio 43701

We have performed the procedures enumerated below, which were agreed to by the Council Board and the management of the Eastern Alliance Council of Governments, Muskingum County, Ohio (the Council), on the receipts, disbursements and balances recorded in the Council's cash basis accounting records for the years ended June 30, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council. 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 recalculated the June 30, 2019 and June 30, 2018 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2017 beginning fund balances recorded in the Statement of Financial Position Report to the June 30, 2017 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2018 beginning fund balances recorded in the Statement of Financial Position Report to the June 30, 2018 balances in the Statement of Financial Position Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2019 and 2018 fund cash balances reported in the Statement of Financial Position Report. The amounts agreed.
4. We confirmed the June 30, 2019 bank account balances with the Council's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2019 bank reconciliation without exception.
5. We selected a sample (agreed upon) of five reconciling debits (such as outstanding checks) from the June 30, 2019 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to June 30. There were no exceptions.

Over-The-Counter Cash Receipts

We selected a sample (agreed upon) of 10 over-the-counter cash receipts from the year ended June 30, 2019 and 10 over-the-counter cash receipts from the year ended 2018 recorded in the Council's rent spreadsheets and:

- a. Agreed the receipt amount to the amount recorded in the QuickBooks Detail Deposit Report. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the QuickBooks Detail Deposit Report to determine the receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of June 30, 2017.
2. We inquired of management and inspected the QuickBooks Detail Deposit Report and QuickBooks Check Register Report for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. No new debt issuances, nor any debt payment activity during 2019 or 2018 was found.

Non-Payroll Cash Disbursements

We selected a sample (agreed upon) of 10 disbursements from the QuickBooks Check Register Report for the year ended June 30, 2019 and 10 from the year ended 2018 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 QuickBooks Check Register Report 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.

Other Compliance

1. Ohio Rev. Code § 117.38 requires Councils to file their financial information in the Hinkle System within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Council filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended June 30, 2019 and 2018 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we obtained a list of all credit card account transactions. We selected 3 credit card transactions for testing. For selected transactions we inspected documentation to determine that each transaction was supported with original invoices and for a proper public purpose. We found no exceptions.

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

This report is to provide assistance in in the evaluation of the Council's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

February 24, 2020

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OHIO AUDITOR OF STATE
KEITH FABER



EASTERN ALLIANCE COUNCIL OF GOVERNMENTS

MUSKINGUM 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, 2020**