



OHIO AUDITOR OF STATE
KEITH FABER



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First Suburbs Consortium of Northeast Ohio Council of Governments
Cuyahoga County
165 Center Street
Bedford, Ohio 44146

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the First Suburbs Consortium of Northeast Ohio Council of Governments, Cuyahoga County, (the Council) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 the following compliance issue to report.

Current Year Observation

The Council did not file its complete financial report for the year ended December 31, 2019 on the Auditor of State HINKLE System until March 26, 2020. Ohio Rev. Code § 117.38(B) requires entities filing on a cash basis to file a complete financial report, including both financial statements and notes, within 60 days after the close of the fiscal year. The Council should ensure its complete financial report is filed within the requisite 60 day deadline.

Current Status of Matters Reported in our Prior Engagement

1. The Council's former custodial agent was unable to produce a bank reconciliation as of December 31, 2017 on the Council's behalf. The Council switched custodial agents for the years ended December 31, 2019 and 2018, and the new custodial agent completed accurate and current bank reconciliations as of December 31, 2019 and 2018.
2. Balances in the Council's 2017 financial report did not agree to its accounting records. The Council's 2019 and 2018 financial statements were agreed to its accounting records without exception.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

July 9, 2020

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FIRST SUBURBS CONSORTIUM OF NORTHEAST OHIO 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
JULY 21, 2020**