



**ALLIANCE FOR HIGH QUALITY EDUCATION  
FRANKLIN COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED JUNE 30, 2019**



# OHIO AUDITOR OF STATE KEITH FABER



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

Alliance for High Quality Education  
Franklin County  
1950 North Mallway Drive  
Upper Arlington, Ohio 43221

We have performed the procedures enumerated below, which were agreed to by the Executive Committee and the management of Alliance for High Quality Education (the Alliance), on the receipts, disbursements and balances recorded in the Alliance's cash basis accounting records for the year ended June 30, 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Alliance. The Alliance is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the year ended June 30, 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Alliance. 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 and Investments

1. We recalculated the June 30, 2019 bank reconciliation. We found no exceptions.
2. We agreed the July 1, 2018 beginning fund balances recorded in the Budget vs. Actual Report to the June 30, 2018 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliation to the total of the June 30, 2019 fund cash balance reported in the Treasurer's Statement. The amounts agreed.
4. We observed the year-end bank balance on the Ohio Pooled Collateral System website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the June 30, 2019 bank reconciliation without exception.
5. Pursuant to Ohio Rev. Code Section 167.04 (B), the Alliance appointed a fiscal officer and prescribed allowable investments. We compared investments held at June 30, 2019 to the investments the by-laws permit. We found no exceptions.

### **Member Contributions**

We selected a sample (agreed upon) of five member contribution cash receipts from the year ended June 30, 2019 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Register Report. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Register 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 agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2018.
2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2018 or 2019 or debt payment activity during 2018 or 2019. No new debt issuances, nor any debt payment activity during 2018 or 2019 was found.

### **Non-Payroll Cash Disbursements**

1. From the Check Register Report, we re-footed checks recorded. We found no exceptions.
2. We selected a sample (agreed upon) of 10 disbursements from the Check Register Report for the year ended June 30, 2019 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 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 Section 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. 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 Alliance filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended June 30, 2019 in the Hinkle system. There were 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 Alliance'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 Alliance's receipts, disbursements and balances recorded in their cash-basis accounting records for the year ended June 30, 2019, 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

October 22, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**ALLIANCE FOR HIGH QUALITY EDUCATION**

**FRANKLIN 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  
NOVEMBER 7, 2019**