



**SOUTHWEST COUNCIL OF GOVERNMENTS
CUYAHOGA COUNTY**

AGREED-UPON PROCEDURES REPORT

FOR THE YEARS ENDED DECEMBER 31, 2009 & 2008



Mary Taylor, CPA
Auditor of State

**SOUTHWEST COUNCIL OF GOVERNMENTS
CUYAHOGA COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Southwest Council of Governments
Cuyahoga County
11 Berea Commons
Berea, Ohio 44017

We have performed the procedures enumerated below, with which the Council members and the management of the Southwest Council of Governments (the Council of Governments) 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, 2009 and 2008, 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, 2009 and December 31, 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2008 beginning balance recorded in the 2008 Annual Report to the December 31, 2007 balance in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 fund cash balance reported in the 2009 and 2008 Annual Reports and Check Registers. The amounts agreed.
4. We confirmed the December 31, 2009 bank account balance with the Council of Government's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2009 bank reconciliation without exception.
5. We selected five outstanding checks haphazardly from the December 31, 2009 bank reconciliation:
 - a. We traced each check to the debit appearing in the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended December 31, 2009 and five member contribution cash receipt from the year ended 2008 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Annual Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper account, and was recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We selected all HAZMAT Cost Recovery - SERT receipts from the year ended December 31, 2008 recorded in the duplicate cash receipts book. We determined whether the:

- a. Receipt amount agreed to the amount recorded in the Annual Report. The amounts agreed.
- b. Receipt was posted to the proper account, and was recorded in the proper year. We found no exceptions.

There were no over-the-counter cash receipts greater than 10% of all fund receipts in 2009.

Payroll Cash Disbursements

1. We selected all payroll checks from 2009 and all payroll checks from 2008 from the Check Register and determined whether the following information in the Secretary/Treasurer's personnel file and pay resolution was consistent with the information used to compute gross and net pay related to this check:
 - a. Name.
 - b. Authorized salary or pay rate.
 - c. Department(s) to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal, State & Local income tax withholding authorization and withholding.
 - f. Any other deduction authorizations (deferred compensation, etc.).

We found no exceptions related to steps a. – f.

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the salary amount used in computing gross pay to supporting documentation (legislatively approved salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the check register. We found no exceptions.
 - c. We determined whether the account codes to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2009 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
City of Parma Heights income tax	January 1, 2010	December 21, 2009	\$19	\$19
OPERS retirement (withholding plus employee share)	January 30, 2010	December 21, 2009	150	150

Non-Payroll Cash Disbursements

1. For the Expenditure Ledger Report, we refooted checks recorded as disbursements for *Southwest Enforcement Bureau Tactical Response Unit Uniforms* and *Southwest Emergency Response Team Hazmat Equipment Purchases* for 2009. We found no exceptions.
2. We agreed total disbursements (non-payroll and payroll) from the Expenditure Ledger Report for the years ended December 31, 2009 and 2008 to the total disbursements recorded in the Check Register. We found no exceptions.
3. We haphazardly selected ten disbursements from the Check Register for the year ended December 31, 2009 and ten from the year ended 2008 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 and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a proper account. We found no exceptions.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Expenditure Ledger report for the years ended December 31, 2009 and 2008 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

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 and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.



Mary Taylor, CPA
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August 18, 2010

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SOUTHWEST 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
SEPTEMBER 21, 2010**