



Dave Yost • Auditor of State





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Safe Air for the Environment Council of Governments  
Cuyahoga County  
21012 Hilliard Blvd.  
Rocky River, Ohio 44116

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Safe Air for the Environment Council of Governments, Cuyahoga County, (the Council) for the years ended December 31, 2014 and 2013.

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, 2014 or 2013.

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.

## **Current Status of Matters we Reported in our Prior Engagement**

In the prior engagement, we noted the Council did not meet in 2012. Paragraph V of the second amended agreement for the establishment of the Safe Air for the Environment Council of Governments requires the Council to meet at least once a year or at the call of its President or upon written notice signed by two or more of its members. The Council did not meet during 2013 or 2014. The Council should meet as required by their Council Agreement.

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

**Dave Yost**  
Auditor of State

September 18, 2015

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**SAFE AIR FOR ENVIRONMENT 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 29, 2015**