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**STARK COUNCIL OF GOVERNMENTS
STARK COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2016 and 2015**

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- Association of Certified Anti - Money Laundering Specialists •



Dave Yost • Auditor of State

Executive Committee
Stark Council of Governments
5320 Bridgecreek Avenue, NW
Canton, Ohio 44718

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Stark Council of Governments, Stark County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2015 through December 31, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Stark Council of Governments is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

July 19, 2017

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**STARK COUNCIL OF GOVERNMENTS
STARK COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 23, 2017

Stark Council of Governments
Stark County
5320 Bridgecreek Avenue, NW
Canton, Ohio 44718

To the Executive Committee:

We have performed the procedures enumerated below, which were agreed to by the Council Board and the management of the **Stark Council of Governments**, Stark County, Ohio (the Council) and the Auditor of State, on the receipts, disbursements and balances recorded in the Councils cash basis accounting records for the years ended December 31, 2016 and 2015 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 December 31, 2016 and 2015 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 December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances to the December 31, 2014 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances to the December 31, 2015 balances in the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2016 and 2015 fund cash balances reported in the County Fund Balance by Date Reports. The amounts agreed.

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Cash (Continued)

4. We confirmed the December 31, 2016 cash account balance with the Stark County Auditor. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2016 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We haphazardly selected five receipts from the County Auditor's General Ledger by Account Report from 2016 and five from 2015.
 - a. We compared the amount from the above report to the amount recorded in the Receipt Accounts Report. The amounts agreed.
 - b. We inspected the Receipt Accounts Report to confirm whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the Receipt Accounts Report to confirm whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from the City of Canton to the Council of Government during 2016 and 2015 with the City. We found no exceptions.
 - a. We inspected the County Auditor's General Ledger by Account Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the County Auditor's General Ledger by Account Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and inspected the Receipts Ledger and Payment Register for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. No new debt issuances, nor any debt payment activity during 2016 or 2015 was found.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expense Accounts Ledger for the year ended December 31, 2016 and ten from the year ended 2015 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 Expense Accounts Ledger 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 entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the Council filed their complete financial statements, as defined by AOS Bulletin 2016-007, within the allotted timeframe for the years ended December 31, 2016 and 2015 in the HINKLE system. No exceptions were found.

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 of Government'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 for the use of the Council to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio



Dave Yost • Auditor of State

STARK COUNCIL OF GOVERNMENTS

STARK 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
AUGUST 1, 2017**