



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Cedar Lee Special Improvement District
Cuyahoga County
2140 Lee Road
Cleveland Heights, Ohio 44118

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the district officers, district members and directors and their designees or proxies, herein governing of the Cedar Lee Special Improvement District (the District) on the receipts, disbursements and balances recorded in the Districts cash basis accounting records for the years ended September 30, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended September 30, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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 September 30, 2017 and September 30, 2016 bank reconciliations. We found no exceptions.
2. We agreed the October 1, 2015 beginning fund balances recorded in the Reconciliation Summary Reports to the September 30, 2015 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 reconciliations to the total of the September 30, 2017 and 2016 fund cash balances reported in the Trial Balance Report. The amounts agreed.
4. We confirmed the September 30, 2017 bank account balances with the District's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the September 30, 2017 bank reconciliations without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the September 30, 2017 bank reconciliations:
 - a. We traced each debit to the subsequent October bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to September 30. There were no exceptions.

Cash (Continued)

6. We selected the single reconciling credit from the September 30, 2017 bank reconciliations:
 - a. We traced the credit to the subsequent October bank statement. We found no exceptions.
 - b. We agreed the credit amount to the Reconciliation Detail Report. The credit was recorded as a September receipt for the same amount recorded in the reconciliation.

Confirmable Cash Receipts

We confirmed the tax amounts paid from the City of Cleveland Heights to the District during 2017 and 2016, with the City. We also inspected the Custom Transaction Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Custom Transaction Detail Report for the year ended September 30, 2017 and ten from the year ended September 30, 2016 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 Custom Transaction Detail 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.

Compliance

Ohio Rev. Code Section 117.38 requires these districts 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, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the HINKLE System for September 30, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the District's deadline where the initial filing was filed on time but incomplete. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy for the years ended September 30, 2017 and 2016 in the HINKLE system. However, financial information was filed on November 30, 2017, which was not within the allotted timeframe. The District is required to maintain an "active" status with the Secretary of State to operate. In order to maintain an "active" status the District must file annual financial statements. We inspected the Secretary of State's website and confirmed the District is in "active" status. 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 District'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.

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This report is to provide assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended September 30, 2017 and 2016, 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 "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

Columbus, Ohio

April 18, 2018

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CEDAR LEE SPECIAL IMPROVEMENT DISTRICT

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
MAY 10, 2018**