



Dave Yost • Auditor of State



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May 11, 2018

First Suburbs Consortium of Northeast Ohio Council of Governments
Cuyahoga County
40 Severance Circle
Cleveland Heights, Ohio 44118

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the First Suburbs Consortium of Northeast Ohio Council of Governments, Cuyahoga County, (the Council) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. The Council's fiscal agent was unable to produce a bank reconciliation as of December 31, 2017 on the Council's behalf. Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. A lack of reconciled balances can result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The fiscal officer should review transactions recorded and complete bank reconciliations in a timely fashion.

Current Year Observations (Continued)

2. The balances presented in the Council's financial report for 2017 did not agree to its accounting records, with disbursements overstated in total by \$3,741. In addition, the 2017 financial report did not present equity fund balance classifications in the financial statements, and the 2017 and 2016 financial reports did not have a note disclosure for the Council's deposits, respectively. The Council's management is responsible for the preparation and fair presentation of the Council's financial statements. This responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

May 11, 2018



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FIRST SUBURBS CONSORTIUM OF NORTHEAST OHIO COUNCIL OF GOVERNMENT

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 24, 2018**