

SIX DISTRICT EDUCATIONAL COMPACT

SUMMIT COUNTY, OHIO

AGREED UPON PROCEDURES

For the Years Ended June 30, 2023 and 2022





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Columbus, Ohio 43215
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Council Board
Six District Educational Compact
33 Milford Dr #1
Hudson, Ohio 44236

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Six District Educational Compact, Summit County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2021 through June 30, 2023. 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 Six District Educational Compact is responsible for compliance with these laws and regulations.

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Keith Faber
Auditor of State
Columbus, Ohio

February 16, 2024

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**SIX DISTRICT EDUCATIONAL COMPACT
SUMMIT COUNTY
Agreed Upon Procedures
For the Years Ended June 30, 2023 and 2022**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Six District Educational Compact
Summit County
33 Milford Dr #1
Hudson, Ohio 44236

We have performed the procedures enumerated below on the Six District Educational Compact Council of Government's (the Council) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2023 and 2022 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 June 30, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council.

The Council Board and the management of the Council have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Council's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2023 and 2022, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. Hudson City School District (District) is the custodian for the Council's deposits, and therefore the District's deposit and investment pool holds the Council assets. We compared the Council's fund balances reported on its June 30, 2023 Hinkle report to the balances reported in District's accounting records. The 2023 Hinkle report was \$2,500 lower than the District's accounting records. We also compared the Council's fund balances reported on its June 30, 2022 Hinkle report to the balances reported in District's accounting records. The 2022 Hinkle report was \$2,500 lower than the District's accounting records. The Council will correct the understatement of cash in the 2024 Hinkle report.
2. We agreed the July 1, 2022 beginning fund balances for each fund recorded in the Cash Position Report to the June 30, 2021 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2022 beginning fund balances for each fund recorded in the Cash Position Report to the June 30, 2022 balances in the Cash Position Report. We found no exceptions.

Intergovernmental Cash Receipts

1. We selected a total of five receipts from the Federal CCIP and State Foundation reports from 2023 and a total of five from 2022:
 - a. We compared the amount from the above reports to the amount recorded in the revenue audit trail. The amounts agreed.
 - b. We inspected the revenue audit trail to determine that these receipts were allocated to the proper funds. We found no exceptions.
 - c. We inspected the revenue audit trail to confirm whether the receipts were recorded in the proper year. We found no exceptions.

Charges for Services

1. We selected all tuition Charges for Services cash receipts from the year ended June 30, 2023 and all tuition Charges for Services cash receipts from the year ended June 30, 2022 recorded in the Revenue Audit Trail and determined whether the:
 - a. Receipt amount per the Revenue Audit Trail agreed to the amount recorded to the credit in the Career Tech Service Charge report. The amounts agreed.
 - b. Amount charged for the related billing period complied with rates in force during the engagement period multiplied by the number of students reported against base tuition cost. We found no exceptions.
 - c. Receipt was posted to the proper fund and was recorded in the year received. We found no exceptions.
 - d. We verified the student count from the Career Tech Service Charge report to the Service Charge Information report prepared by the Council EMIS Coordinator and approved by the Executive Counselors Committee. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of June 30, 2021.
2. We inquired of management and inspected the Revenue Audit Trail and Expenditure Audit Trail for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. No new debt issuances, nor any debt payment activity during 2023 or 2022 was found.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2023 and one payroll check for five employees from 2022 from the Check History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Check History Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended June 30, 2023 to confirm remittances were timely paid and, if the amounts paid agreed to the amounts withheld, plus the employer's share, where applicable during the final withholding period of fiscal year 2023. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	July 31, 2023	June 28, 2023	\$497.46	\$497.46
State income taxes	July 15, 2023	June 28, 2023	\$107.19	\$107.19
Local income tax	July 15, 2023	June 28, 2023	\$116.66	\$116.66
SERS retirement	July 30, 2023	June 28, 2023	\$468.31	\$468.31
STRS retirement	July 31, 2023	June 28, 2023	\$1,285.78	\$1,285.78

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Expenditure Audit Trail for the year ended June 30, 2023 and 10 from the year ended June 30, 2022 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, and EFT/ACH agreed to the check number, date, payee name and amount recorded in the Expense Audit Trail 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.

Sunshine Law Compliance

1. We obtained and inspected the Council's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Council management and determined that the Council did not have any completed public records requests during the engagement period. The Council did not have any denied public records requests during the engagement period. The Council did not have any public records requests with redactions during the engagement period. We found no exceptions.
3. We inquired whether the Council had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Council's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Council's poster describing their Public Records Policy was displayed conspicuously in all branches of the Council building as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.

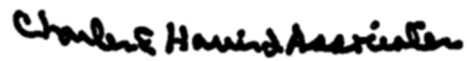
7. We inquired with Council management and determined that the Council did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Council notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires councils 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. The Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Council filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended June 30, 2023 and 2022 in the Hinkle system. We found no exceptions.
2. We inspected the Auditor of State's listing of registered Council of Governments to determine if the Council of Government had completed the registration process with the Auditor of State as required. We found no exceptions.

We were engaged by the Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Council'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.

We are required to be independent of the Council and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

A handwritten signature in black ink that reads "Charles E. Harris". The signature is written in a cursive, slightly slanted style.

Charles E. Harris & Associates, Inc.
January 30, 2024

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OHIO AUDITOR OF STATE KEITH FABER



SIX DISTRICT EDUCATIONAL COMPACT

SUMMIT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 2/29/2024

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov