



Dave Yost • Auditor of State

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Alliance for High Quality Education
Franklin County
1950 North Mallway Drive
Upper Arlington, Ohio 43221

We have performed the procedures enumerated below, with which the Council members and the management of *Alliance for High Quality Education* (the Council of Government) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2014 and 2013, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. 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*. 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 and Investments

1. We tested the mathematical accuracy of the June 30, 2014 and June 30, 2013 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2012 beginning fund balances recorded in the Budget Vs. Actual Report to the June 30, 2012 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2013 beginning fund balances recorded in the Budget Vs. Actual Report to the June 30, 2013 balances in the Budget Vs. Actual Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2014 and 2013 fund cash balances reported in the Treasurer's Statement. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the June 30, 2014 bank reconciliation without exception.
5. We selected all of the reconciling debits (such as outstanding checks) from the June 30, 2014 bank reconciliation:
 - a. We traced each debit to the subsequent July 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 June 30. We noted no exceptions.
6. Pursuant to Ohio Rev. Code Section 167.04 (B), the Council of Government appointed a fiscal officer and prescribed allowable investments. We compared investments held at June 30, 2014 and June 30, 2013 to the investments the by-laws permit. We found no exceptions.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended June 30, 2014 and five member contribution cash receipts from the year ended 2013 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Register Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2012.
2. We inquired of management, and scanned the Receipt Register Report and Check Register Report for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances, nor any debt payment activity during 2014 or 2013.

Non-Payroll Cash Disbursements

1. From the Check Register Report, we re-footed checks recorded as General Fund disbursements for *Contracted Services*, and checks recorded as *Rent* for 2014. We found no exceptions.
2. We haphazardly selected ten disbursements from the Check Register Report for the year ended June 30, 2014 and ten from the year ended 2013 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 Check Register Report and to the names and amounts on the supporting invoices. All items agreed, except we found two instances where the check dates on the canceled check were 7/1/13 and 7/22/13, which did not agree to the check dates recorded in the Check Register Report of 7/2/12 and 7/26/12.
 - 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Council of Government's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the Council of Government, and is not intended to be, and should not be used by anyone other than these specified parties.

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

Columbus, Ohio

August 13, 2014

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ALLIANCE FOR HIGH QUALITY EDUCATION

FRANKLIN 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 02, 2014**