



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Chagrin Valley Dispatch Council
Cuyahoga County
21 Washington Street
Chagrin Falls, Ohio 44022

We have performed the procedures enumerated below, with which the Council members and the management of the Chagrin Valley Dispatch Council (the Council) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 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

1. We tested the mathematical accuracy of the December 31, 2014 and December 31, 2013 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2013 beginning fund balances recorded in the Finance Activity Report to the December 31, 2012 balances in the prior year audited financial statements. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the Finance Activity Report to the December 31, 2013 balances in the Statement of Receipts, 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, 2014 and 2013 fund cash balances reported in the Statement of Receipts, Disbursements, and Changes in Fund Balances. The amounts agreed.
4. We confirmed the December 31, 2014 bank account balance with the Council's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2014 bank reconciliation without exception.

Intergovernmental Receipts

1. The Council did not receive any monies from the County during 2014. We selected the only receipt from the County Disbursement Ledger from 2013.
 - a. We compared the amount from the above report to the amount recorded in the Check Book Register and Finance Activity report. The amounts agreed.
 - b. We determined whether this receipt was allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipt was recorded in the proper year. We found no exceptions.

Member Contributions

We haphazardly selected five member contribution cash receipt from the year ended December 31, 2014 and five member contribution cash receipt 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 Check Book Register and Financial Activity 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 recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2012.
2. We inquired of management, and scanned the Finance Activity 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 Book Register, we re-footed checks recorded as General Fund disbursements for 2014. We found no exceptions.
2. We haphazardly selected ten disbursements from the Check Book Register for the year ended December 31, 2014 and ten from the year ended December 31, 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 Book Register 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.

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'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.

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This report is intended solely for the information and use of management, those charged with governance, and others within the Council, 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

April 23, 2015

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CHAGRIN VALLEY DISPATCH COUNCIL

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 7, 2015**