



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, with which the Board of Directors and the district officers, district members and directors and their designees or proxies, herein governing the Cedar Lee Special Improvement District (the District) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended September 30, 2015 and 2014, 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 September 30, 2015 and September 30, 2014 bank reconciliations. We found no exceptions.
2. We agreed the October 1, 2013 beginning fund balances recorded in the Trial Balance Report to the September 30, 2013 balances in the prior year unaudited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the September 30, 2015 cash balances reported in the Trial Balance Report. The amounts agreed. For the year ended September 30, 2014, the District did not maintain a bank reconciliation for one of its bank accounts, so we were unable to agree bank reconciliation totals to the Trial Balance Report. We recommend the District completes an entity-wide bank reconciliation on a monthly basis.
4. We confirmed the September 30, 2015 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, 2015 bank reconciliations without exception.

**Cash (Continued)**

5. We selected all reconciling debits (such as outstanding checks) from the September 30, 2015 bank reconciliation:
  - a. We traced each debit that cleared to the subsequent October and November bank statements. 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. We noted no exceptions.

**Confirmable Cash Receipts**

We confirmed the tax amounts paid from the City of Cleveland Heights to the District during fiscal years 2015 and 2014, with the City. We also determined 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, 2015 and ten from the year ended September 30, 2014 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District'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 District, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

March 10, 2016



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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  
MARCH 31, 2016**