

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

**FINANCIAL STATEMENTS
(AUDITED)**

**FOR THE YEAR ENDED
DECEMBER 31, 2016**

BRYAN THURMAN, TREASURER



Dave Yost • Auditor of State

Members of the Board
Central Ohio Interoperable Radio System
5200 Emerald Parkway
Dublin, Ohio 43017

We have reviewed the *Independent Auditor's Report* of the Central Ohio Interoperable Radio System, Franklin County, prepared by Julian & Grube, Inc, for the audit period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Central Ohio Interoperable Radio System is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 12, 2017

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**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

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Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report

Central Ohio Interoperable Radio System
Franklin County
5200 Emerald Parkway
Dublin, Ohio 43017

To the Members of the Board:

Report on the Financial Statements

We have audited the accompanying modified cash-basis financial statements of the governmental activities and the major fund of the Central Ohio Interoperable Radio System (COIRS), Franklin County, Ohio, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the COIRS's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the modified cash accounting basis Note 1 describes. This responsibility includes determining that the modified cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these modified cash-basis financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the modified cash-basis financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the COIRS's preparation and fair presentation of the modified cash-basis financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the COIRS's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash financial position of the governmental activities and the major fund of the COIRS, Franklin County, Ohio, as of December 31, 2016, and the respective changes in modified cash financial position thereof for the year then ended in accordance with the accounting basis described in Note 1.

Accounting Basis

We draw attention to Note 1 of the financial statements, which describes the accounting basis. The financial statements are prepared on the modified cash basis of accounting, which differs from generally accepted accounting principles. We did not modify our opinion regarding this matter.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2016, the COIRS elected to change its financial presentation to a modified cash-basis comparable to the requirements of *Governmental Accounting Standards*. We did not modify our opinion regarding this matter.

Other Matters

Other Information

We applied no procedures to the Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balance – Budget and Actual (Budget Basis) - General Fund, as listed in the table of contents. Accordingly, we express no opinion or any other assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2017, on our consideration of the COIRS's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the COIRS's internal control over financial reporting and compliance.



Julian & Grube, Inc.
April 25, 2017

Central Ohio Interoperable Radio System
Franklin County
Statement of Net Position - Modified Cash Basis
As of December 31, 2016

	<u>Governmental Activities</u>
Assets:	
Pooled Cash and Investments	
Total assets	<u>\$ 443,722</u>
Net Position:	
Unrestricted net position	<u>\$ 443,722</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Central Ohio Interoperable Radio System
 Franklin County
 Statement of Activities - Modified Cash Basis
 Governmental Activities
 For the Year Ended December 31, 2016

	Expenses	Program Cash Receipts Charges for Services and Sales	Net (Disbursements) Receipts and Changes in Net Position
Governmental activities:			
Security of persons and property	\$ 491,178	\$ 238,261	\$ (252,917)
		General receipts	-
		Change in net position	(252,917)
		Net position at beginning of year	696,639
		Net position at end of year	\$ 443,722

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Central Ohio Interoperable Radio System
 Franklin County
 Statement of Modified Cash Basis Assets and Fund Balance
 General Fund
 As of December 31, 2016

	General Fund
Assets:	
Pooled Cash and Investments	\$ 443,722
Fund Balance:	
Committed	10,500
Assigned	1,852
Unassigned	431,370
Total fund balances	\$ 443,722

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Central Ohio Interoperable Radio System
 Franklin County
 Statement of Cash Receipts, Cash Disbursements
 and Changes in Fund Cash Balance
 For the Year Ended December 31, 2016

	General Fund
Cash Receipts:	
Intergovernmental	\$ 236,900
Interest	1,361
Total Cash Receipts	238,261
Cash Disbursements:	
Security of Persons and Property:	
Utilities	5,459
Professional services	199,461
Maintenance of equipment	10,600
Insurance and bonding	9,158
Other - Refunds	266,500
Total Cash Disbursements	491,178
Net Change in Fund Cash Balance	(252,917)
Beginning Fund Cash Balance	696,639
Ending Fund Cash Balance	\$ 443,722

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Central Ohio Interoperable Radio System
Franklin County
Notes to the Basic Financial Statements
December 31, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Central Ohio Interoperable Radio System Council of Governments, Franklin County, Ohio, (COIRS) as a body corporate and politic. COIRS was established in 2009 through an agreement approved by the City of Dublin, the City of Worthington, and Delaware County to allow the members to collaborate in order to create an improved dispatching system with enhanced technology, redundancy, spectrum efficiency and interoperability that will better serve the residents of each member's political subdivision. However, the operation of COIRS did not begin until 2010. Additional political subdivisions may apply for membership in COIRS and will be admitted upon unanimous consent of the representatives of COIRS's Governing Board. In 2014, the City of Hilliard was admitted to COIRS as a member.

The business of COIRS is managed by the Governing Board as established in the Agreement to Establish a Regional Council of Governments. The Governing Board shall exercise all powers of COIRS which are not otherwise required to be exercised by the members. The Governing Board shall consist of one (1) representative from each member and any subsequently added political subdivisions. The representative from each member shall be the highest ranking member of that member (e.g. city manager, county administrator) or a designee of that political subdivision. All representatives of the Governing Board are appointed through formal action taken by the political subdivision. Each representative of the Governing Board is entitled to vote on all matters submitted to the Board for a vote.

The City of Dublin, Franklin County, Ohio, serves as the fiscal agent for COIRS and provides certain accounting and administrative services to COIRS.

COIRS's management believes these financial statements present all activities for which COIRS is financially accountable.

Accounting basis

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. COIRS recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

Central Ohio Interoperable Radio System
Franklin County
Notes to the Basic Financial Statements
December 31, 2016

Cash and investments

COIRS's cash and investments are held and invested by the City of Dublin, who acts as custodian for COG monies. COIRS's deposits are held in the City of Dublin's cash and investment pool and interest in the pool is presented as "Pooled Cash and Investments".

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts (contra revenue), respectively.

During 2016, the fiscal agent invested in nonnegotiable certificates of deposit, federal agency securities, commercial paper, and STAR Ohio. Investments are reported at cost, except for STAR Ohio.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." COIRS also implemented GASB Statement No. 79 for 2016. The implementation of this GASB pronouncement had no effect on beginning net position/fund balance. The fiscal agent measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to fiscal agent funds according to State statutes, the Charter and Codified Ordinances of the City, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2016 was \$1,361.

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31, 2016 was \$443,722.

Central Ohio Interoperable Radio System
Franklin County
Notes to the Basic Financial Statements
December 31, 2016

Protection of COIRS's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by Surety Company bonds deposited with the Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Basis of Presentation

The basic financial statements of COIRS consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about COIRS as a whole. These statements include the financial activities of COIRS, which are governmental in nature. The governmental activities of COIRS are financed through fees charged to member subdivisions to cover the annual budgeted operating expenditures.

The statement of net position presents the cash balance of the governmental activities of COIRS at year-end. The statement of activities compares disbursements and program receipts for each program or function of the COIRS governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which COIRS is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

Receipts which are not classified as program receipts are presented as general receipts of COIRS, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of COIRS.

Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

COIRS first applies restricted resources when a disbursement is incurred for purposes for which both restricted and unrestricted net cash position is available.

Fund accounting

COIRS uses fund accounting to segregate cash and investments that are restricted as to use. The General Fund is the general operating fund of COIRS and is used to account for all financial resources.

Central Ohio Interoperable Radio System
Franklin County
Notes to the Basic Financial Statements
December 31, 2016

Fund balance

Fund balance is divided into five classifications based primarily on the extent to which COIRS must observe constraints imposed upon the use of its resources. The classifications are as follows:

Nonspendable – fund balance is classified as nonspendable when legally or contractually required to maintain the amounts intact.

Restricted – fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed – COIRS can commit amounts via formal action (resolution) by the Governing Board. COIRS must adhere to these commitments unless the Governing Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned - assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts also represent intended uses established by the Governing Board or an official delegated the authority to do so by the Governing Board, or by State Statute.

Unassigned – unassigned fund balance is the residual classification for amounts not included within the other classifications.

At December 31, 2016, COIRS had no fund balance classified as nonspendable or restricted. COIRS applies assigned resources first when expenditures are incurred for purposes for which either assigned or unassigned amounts are available.

Budgetary process

The Ohio Revised Code does not require COIRS to budget annually. However, management prepares a budget for internal monitoring. Cash disbursements that are within the agreed upon budget shall require a majority consent by a quorum of the Governing Board whereas cash disbursements that are outside the agreed upon budget shall require a unanimous consent by the representatives of the Governing Board. Budgetary basis cash disbursements include outstanding year end encumbrances.

Operating personnel

Through the Agreement to Establish a Regional Council of Governments, COIRS has the authority to perform all functions necessary to establish, improve, maintain, unwind and dispose of the System, including employing staff necessary to assist in the operations of COIRS. As of December 31, 2016, COIRS did not have any employees.

Central Ohio Interoperable Radio System
Franklin County
Notes to the Basic Financial Statements
December 31, 2016

Property, plant, and equipment

COIRS records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Property, plant, and equipment contributed by members of COIRS are classified as either a Type 1 physical asset or a Type 2 physical asset. Type 1 physical assets shall remain with the member subdivision that initially provided the asset to COIRS upon the withdrawal or removal of that member or upon the dissolution of COIRS. Type 2 physical assets shall be considered physical assets of COIRS and shall remain an asset of COIRS upon the withdrawal or removal of the member initially providing the asset. Upon dissolution of COIRS, a Type 2 physical asset shall revert back to the member that initially provided the asset.

2. CHANGE IN BASIS OF ACCOUNTING AND ACCOUNTING PRINCIPLES:

Last year COIRS reported fund financial statements by fund type using the regulatory basis of accounting as prescribed by the State Auditor's Office. This year COIRS has implemented the modified cash basis of accounting described in Note 1. The fund financial statements now present the major fund in a separate column, rather than a column by fund type.

For 2016, COIRS has implemented GASB Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73 "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68", GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 78, "Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans" and GASB Statement No. 79, "Certain External Investment Pools and Pool Participants".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurement. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of COIRS.

GASB Statement No. 73 improves the usefulness of information about pensions included in the general purposes external financial reports of state and local governments for making decisions and assessing accountability. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of COIRS.

GASB Statement No. 76 identifies - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of COIRS.

Central Ohio Interoperable Radio System
Franklin County
Notes to the Basic Financial Statements
December 31, 2016

GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose certain information about the agreement. GASB Statement No. 77 also requires disclosures related to tax abatement agreements that have been entered into by other governments that reduce the reporting government's tax revenues. The implementation of GASB Statement No. 77 did not have an effect on the financial statements of COIRS.

GASB Statement No. 78 establishes accounting and financial reporting standards for defined benefit pensions provided to the employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) that meets the criteria in paragraph 4 of Statement 68 and that (a) is not a state or local governmental pension plan, (b) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (c) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The implementation of GASB Statement No. 78 did not have an effect on the financial statements of COIRS.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The fiscal agent participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. COIRS incorporated the corresponding GASB 79 guidance into its 2016 financial statements; however, there was no effect on beginning net position/fund balance.

3. BUDGETARY BASIS:

While reporting financial position, and results of operations and changes in fund balance on the modified cash basis, receipts are recognized when received in cash, and disbursements are recognized when paid, budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved). The Statement of Cash Receipts, Cash Disbursements and Changes in Fund Balance - Budget and Actual (Budget Basis) for the General is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major difference between the budget basis and the cash basis is that encumbrances are treated as cash disbursements (Budget Basis) rather than restricted, committed, or assigned fund balance (Modified Cash Basis).

Net Change in Fund Balance	General Fund
Modified Cash Basis	\$ (252,917)
Encumbrances	(12,352)
Budget Basis	\$ (265,269)

Central Ohio Interoperable Radio System
Franklin County
Notes to the Basic Financial Statements
December 31, 2016

4. RISK MANAGEMENT:

COIRS has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles, and
- Errors and omissions.

Settled claims have not exceeded this coverage in any of the past three years. There has been no significant reduction in coverage from the prior year.

5. RELATED PARTY TRANSACTIONS:

COIRS's operations are funded through fees charged to member subdivisions to cover the annual budgeted operating expenditures. For the year ended December 31, 2016 member fees received by COIRS consisted of the following:

Subdivision	Fee Contributed
City of Dublin	\$77,467
City of Worthington	77,466
Delaware County	4,500
City of Hilliard	77,467
Total	<u>\$236,900</u>

6. SIGNIFICANT COMMITMENTS - ENCUMBRANCES

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrances accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. Encumbrances outstanding at year-end are reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next fiscal year were \$12,352.

OTHER INFORMATION

Central Ohio Interoperable Radio System
 Franklin County
 Statement of Cash Receipts, Cash Disbursements and Changes in
 Fund Balance - Budget and Actual (Budget Basis) - General Fund
 For the Year Ended December 31, 2016

	Budget		Actual	Variance with Final Budget
	Original	Final		
Total Cash Receipts	\$ 236,900	\$ 236,900	\$ 238,261	\$ 1,361
Total Cash Disbursements	702,549	702,549	503,530	199,019
Change in Fund Balance	(465,649)	(465,649)	(265,269)	200,380
Fund Balance at Beginning of Year	501,490	501,490	501,490	-
Prior Year Encumbrances Appropriated	195,149	195,149	195,149	-
Fund Balance at End of Year	<u>\$ 230,990</u>	<u>\$ 230,990</u>	<u>\$ 431,370</u>	<u>\$ 200,380</u>



Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Central Ohio Interoperable Radio System
Franklin County
5200 Emerald Parkway
Dublin, Ohio 43017

To the Members of the Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the modified cash-basis financial statements of the governmental activities and the major fund of the Central Ohio Interoperable Radio System (COIRS), Franklin County, Ohio, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the COIRS's basic financial statements, and have issued our report thereon dated April 25, 2017, wherein we noted as disclosed in Note 2 to the basic financial statements, the COIRS changed the presentation of its annual financial report from the regulatory basis of accounting to presenting its basic financial statements in accordance with a special purpose framework other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

As part of our modified cash-basis financial statements audit, we considered the COIRS's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the modified cash-basis financial statements, but not to the extent necessary to opine on the effectiveness of COIRS's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the COIRS's modified cash-basis financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Members of the Board
Central Ohio Interoperable Radio System

Compliance and Other Matters

As part of reasonably assuring whether the COIRS's modified cash-basis financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of modified cash-basis financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the COIRS's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the COIRS's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.
April 25, 2017



Dave Yost • Auditor of State

CENTRAL OHIO INTEROPERABLE RADIO SYSTEM

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
JUNE 22, 2017