



Dave Yost • Auditor of State



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Chagrin/Southeast Council of Governments
Cuyahoga County
29555 Pettibone Road
Glenwillow, Ohio 44139

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Chagrin/Southeast Council of Governments, Cuyahoga County, (the Council) for the years ended December 31, 2012 and 2011.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended December 31, 2012 or 2011.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Finding for Recovery Repaid Under Audit

State ex rel McClure v. Hagerman (1951), 155 Ohio St. 320 provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Auditor of State Bulletin 2003-005 states that governmental entities may not make expenditures of public monies unless they are for a valid public purpose. The Bulletin indicates that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect. The Bulletin further states that the Auditor of State's Office does not view the expenditure of public funds for alcoholic beverages as a proper public purpose and will issue findings for recovery for such expenditures as manifestly arbitrary and incorrect.

On November 9, 2012, check number 1507 totaling \$1,561 was issued to James Vent Jr. for reimbursements for travel expenses. This reimbursement included an alcohol purchase of \$4. Based on the above, expenditure for alcohol is not a proper public purpose.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against James Vent Jr. in the amount of \$4, and in favor of the Chagrin/Southeast Council of Governments, in the amount of \$4.

On November 5, 2013, John M. Veres, CPA, Fiscal Officer, issued check number 7250 in the amount of \$4 on behalf of James Vent Jr. in settlement of this finding.



Dave Yost
Auditor of State

November 14, 2013



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CHAGRIN/SOUTHEAST COUNCIL OF GOVERNMENTS

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
NOVEMBER 26, 2013**