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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Fairways Regional Council of Governments
Greene County
245 North Valley Road
Xenia, OH 45385

We have performed the procedures enumerated below, with which the Council members and the management of Fairways Regional Council of Governments (the Council) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the period ended July 31, 2015 and year ended December 31, 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 July 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Receipts and Expenses Report to the December 31, 2013 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Receipts and Expenses Report to the December 31, 2014 balances in the Receipt and Expenses Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the July 31, 2015 and December 31, 2014 fund cash balances reported in the Receipt and Expense Report. 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 July 31, 2015 bank reconciliation without exception.
5. We tested interbank account transfers occurring in December of 2014 to determine if they were properly recorded in the accounting records and on each bank statement. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the Greene County Vendor Audit Trail and Champaign County Cross Reference Report by Vendor Number from 2015 and five from 2014.
 - a. We compared the amount from the above reports to the amount recorded in the Receipt Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We selected all over-the-counter cash receipts from the period ended July 31, 2015 and all over-the-counter cash receipts from the year ended December 31, 2014 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipt Report. The amounts agreed.
- b. 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 December 31, 2013.
2. We inquired of management, and scanned the Receipt and Expense Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Non-Payroll Cash Disbursements

1. From the Expense Report, we re-footed checks recorded as General Fund disbursements for 2015. We found no exceptions.
2. We haphazardly selected ten disbursements from the Expense Report for the period ended July 31, 2015 and ten from the year ended December 31, 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 Expense 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.

Dissolution of Council

1. Article X(a) of By-Laws requires a two-thirds (2/3) vote of all Council members at any regular monthly meeting to dissolve the Council. We verified that 2/3 of all Council members voted to dissolve the Council on November 12, 2014. We found no exceptions.
2. Article X(c) of By-Laws requires at the conclusion of Council affairs, any unclaimed assets remaining on the Secretary/Treasurer's books shall be distributed according to following schedule:
 - a. All tangible personal property previously loaned or given to the Council that is clearly identified as to ownership shall be returned to the owner member.
 - b. All remaining tangible personal property shall be sold at public sale in accordance with Revised Code § 307.12 or other legal means and shall be by sealed bid.
 - c. All unexpended monies from federal, state and local sources for services that are not provided and will not be provided by the dissolution date will be returned to appropriate party.
 - d. All remaining assets and other intangibles, including monies held by the Secretary/Treasurer, shall be equally divided among all members after all liabilities, if any, have been satisfied.

We verified that the Council complied with requirements a through d regarding distribution of any unclaimed assets. 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.

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.



Dave Yost
Auditor of State

Columbus, Ohio

September 15, 2015

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FAIRWAYS COUNCIL OF GOVERNMENTS

GREENE 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
OCTOBER 6, 2015**