



Dave Yost • Auditor of State



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First Suburbs Consortium of Northeast Ohio Council of Governments
Cuyahoga County
40 Severance Circle
Cleveland Heights, Ohio 44118

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the First Suburbs Consortium of Northeast Ohio Council of Governments, Cuyahoga County, (the Consortium) for the years ended December 31, 2015 and 2014.

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 Consortium's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Consortium's financial statements, transactions or balances for the years ended December 31, 2015 and 2014.

The Consortium'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.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of Matter we Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2013 and 2012 included a noncompliance finding related to payroll expenditures being made by the Consortium that were not related to it. Effective in 2014, the Consortium coded payroll disbursements independently so as not to include unrelated disbursements.

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

Dave Yost
Auditor of State

November 18, 2016

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FIRST SUBURBS CONSORTIUM 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
DECEMBER 1, 2016**