



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Chagrin Valley Dispatch Council
Cuyahoga County
88 Center Street
Bedford, Ohio 44146

We have performed the procedures enumerated below, which were agreed to by the Council Board and the management of the Chagrin Valley Dispatch Council, Cuyahoga County, Ohio (the Council), on the receipts, disbursements and balances recorded in the Council's cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council. 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 recalculated the December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Financial Activity Report to the December 31, 2014 balances in the documentation of the prior year agreed-upon procedures working papers. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Statement of Cash Position to the December 31, 2015 balances in the Statement of Cash Position. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2016 and December 31, 2015 fund cash balances reported in the Statement of Cash Position. The amounts agreed.
4. We confirmed the December 31, 2016 bank account balances with the Council's financial institution. We found no exceptions.

Cash (Continued)

5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent January and April 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 December 31. There were no exceptions.
6. We traced interbank account transfers occurring in December of 2016 and December of 2015 to accounting records and bank statements to determine if they were properly recorded. We found no exceptions.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended December 31, 2016 and five member contribution cash receipts from the year ended December 31, 2015 recorded in the Deposit Summary Sheet and:

- a. Agreed the receipt amount to the amount recorded in the Revenue Audit Trail Report. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Revenue Audit Trail Report to determine the receipt 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, 2014.
2. We inquired of management, and inspected the Revenue Audit Trail report and Expense Audit Trail Report for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. No new debt issuances, nor any debt payment activity during 2016 or 2015 was found.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Current Period Register Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Current Period Register Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the Current Period Register Report. We found no exceptions.
 - c. We inspected the Current Period Register Report to determine whether the account codes to which the check was posted were reasonable based on the employees' job title. We also inspected the Current Period Register Report to determine whether the payment was posted to the proper year. We found no exceptions.

Payroll Cash Disbursements (Continued)

2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2016 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2016. We observed the following:

<u>Withholding (plus employer share, where applicable)</u>	<u>Date Due</u>	<u>Date Paid</u>	<u>Amount Due</u>	<u>Amount Paid</u>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2017	December 22, 2016	\$10,692.11	\$10,692.11
State income taxes	January 15, 2017	December 23, 2016	4,424.84	4,424.84
Local income tax (City of Bedford/City of Brecksville)	January 15, 2017	December 23, 2016/ December 27, 2016	3,969.08/ 15.38	3,969.08/ 15.38
OPERS retirement	January 30, 2017	January 20, 2017	58,831.72	58,831.72

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Check Register Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Council's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expense Audit Trail Report for the year ended December 31, 2016 and ten from the year ended December 31, 2015 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 Audit Trail Report and to the names and amounts on the supporting invoices. The Council was unable to provide the canceled check for one 2015 disbursement. Therefore, we could not agree the check number, date, payee name, and amount from the canceled check to the Expense Audit Trail Report. No other exceptions were noted.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the Council filed their complete financial statements, as defined by AOS Bulletin 2015-007, within the allotted timeframe for the years ended December 31, 2016 and 2015 in the HINKLE system. No exceptions were found.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Council's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is for the use of the Council to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style with a large, prominent loop at the end of the last name.

Dave Yost
Auditor of State
Columbus, Ohio

October 5, 2017



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CHAGRIN VALLEY DISPATCH COUNCIL

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 9, 2017