



Dave Yost • Auditor of State





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Beth Weber, Treasurer  
Coalition for Fiscal Fairness in Ohio  
Hamilton County  
5959 Hagewa Drive  
Cincinnati, Ohio 45242

We have performed the procedures enumerated below, which were agreed to by the Board and the management of the Coalition for Fiscal Fairness in Ohio, Hamilton County, Ohio (the Coalition), on the receipts, disbursements and balances recorded in the Coalition's cash basis accounting records for the years ended June 30, 2017 and 2016 and through the Coalition's closeout date of August 15, 2017, and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Coalition. The Coalition is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2017 and 2016 and through the Coalition closeout date of August 15, 2017, and certain compliance requirements related to these transactions and balances included in the information provided to us by the Coalition. 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.

### Confirmation of Closure of Operations

1. We inspected the Coalition's recorded meeting minutes and confirmed that the Coalition's Council voted in favor of the dissolution and closing of the Coalition. The Coalition Council voted on August 15, 2017, to dissolve due to a lack of progress in meeting its original objectives.

### Cash

1. We recalculated the August 31, 2017, June 30, 2017, and June 30, 2016 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2015 beginning fund balances recorded in the General Ledger to the June 30, 2015 balances in the prior year audited financial statements. We found no exceptions. We agreed the July 1, 2016 beginning fund balances recorded in the General Ledger to the June 30, 2016 balances in the General Ledger. We found no exceptions. We also agreed the July 1, 2017 beginning fund balances recorded in the General Ledger to the June 30, 2017 balances in the General Ledger. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the August 31, 2017, June 30, 2017 and June 30, 2016 fund cash balances reported in the General Ledger. 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 August 31, 2017 and June 30, 2017 bank reconciliation without exception.
5. The remaining balance of \$2,076.55 will be used to pay audit costs.

### **Member Contributions**

We haphazardly selected member contribution cash receipts from July and August 2017, five from fiscal year 2017 and five from fiscal year 2016, as recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

### **Non-Payroll Cash Disbursements**

1. From the General Ledger, we re-footed the total of all checks recorded as disbursements for 2017.
2. We selected all disbursements from the General Ledger for July 2017 (there were no disbursements in August 2017), haphazardly selected ten disbursements from the General Ledger for fiscal year 2017 and ten from fiscal year 2016, 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 General Ledger 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.
3. We inquired of the Chief Financial Officer of the nature of any outstanding, unpaid, obligation. There were no outstanding, unpaid obligations.

### **Other Compliance**

Ohio Rev. Code Section 117.38 requires councils of government to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the deadline where the initial filing was filed on time but incomplete. We confirmed the Council filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended June 30, 2017 and 2016 in the Hinkle system. There were no exceptions.

### **Capital Assets**

We inquired of the Coalition Council as to the status and ownership of any land, infrastructure or equipment. The Coalition did not have any Capital Assets.

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 Coalition'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 to provide assistance in in the evaluation of the Coalition's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2017 and 2016 through the Coalition's closeout date of August 15, 2017, 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 loop at the end of the last name.

**Dave Yost**  
Auditor of State

Columbus, Ohio

February 1, 2018

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**COALITION FOR FISCAL FAIRNESS**

**HAMILTON 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  
FEBRUARY 20, 2018**