



Dave Yost • Auditor of State



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November 2, 2018

Suburban Water Regional Council of Governments
Cuyahoga County
10107 Brecksville Road
Brecksville, Ohio 44141

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Suburban Water Regional Council of Governments, Cuyahoga County, Ohio, (the COG) for the years ended December 31, 2017 and 2016.

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 COG's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the COG's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The COG'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.

Current Year Observations

Ohio Rev. Code § 117.38 requires each public office to file a financial report for each year. The report shall be filed with the Auditor of State within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The complete filing includes basic financial statements and notes to the financial statements.

The COG filed its 2016 annual report on June 5, 2017, which was after the due date of March 1, 2017.

Failure to file an annual report in the required time frame could result in a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report.

We recommend the COG file annual reports with the Auditor of State's office within the required timeframe.

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

Dave Yost
Auditor of State

November 2, 2018

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SUBURBAN WATER REGIONAL 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 15, 2018**