



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Southeast Emergency Communications Center  
Cuyahoga County  
5661 Perkins Road  
Bedford Heights, Ohio 44146

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Southeast Emergency Communications Center, Cuyahoga County, (SECC) for the years ended December 31, 2023 and 2022.

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 SECC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the SECC's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The SECC'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 the following significant compliance or accounting issues to report.

### Current Year Observations

1. SECC does not have a Board of Trustees in place, as required by Article II of SECC's Bylaws and Standard Operating Procedures. SECC should ensure to maintain compliance of requirements in its Bylaws.
2. SECC did not file its financial report for the year ended December 31, 2022 on the Auditor of State HINKLE System until March 2, 2023. Ohio Rev. Code § 117.38 requires entities to file a complete financial report or, when little to no activity, an alternative filing, within 60 days after the close of the fiscal year. SECC should ensure its annual report is filed within the requisite 60 day deadline.

**Current Status of Matters Reported in our Prior Engagement**

3. In addition to the matters reported in items 1 and 2, our prior engagement for the years ended December 31, 2021, 2020, 2019 and 2018 included a matter relating to maintaining accounting records in accordance with Ohio Admin. Code §§ 117-2-02(D)(2) and (3). For the years ended December 31, 2023 and 2022, SECC maintained all detailed accounting records in accordance with the above Ohio Admin. Code Section.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 15, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**SOUTHEAST EMERGENCY COMMUNICATIONS CENTER**

**CUYAHOGA COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 8/29/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)