



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, 2021, 2020, 2019 and 2018.

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 SECC's financial statements, transactions or balances for the years ended December 31, 2021, 2020, 2019 and 2018.

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 and accounting issue to report.

Current Year Observation

SECC could not provide detailed accounting ledgers for receipt and disbursement transactions occurring during 2018. Ohio Admin. Code §§ 117-2-02(D)(2) and (3) require entities to have a receipt ledger and appropriation ledger, which may assemble and classify disbursements or expenditure/expenses, and which contain transaction details, including transaction numbers, dates, payor/payee information and amounts. SECC should maintain all detailed accounting records in order to substantiate reported financial statement balances.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

December 15, 2022

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 12/27/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov