



**EASTERN SUBURBAN REGIONAL COUNCIL OF GOVERNMENTS  
CUYAHOGA COUNTY**

**AGREED-UPON PROCEDURES REPORT**

**FOR THE YEARS ENDED DECEMBER 31, 2009-2008**



**Mary Taylor, CPA**  
Auditor of State



EASTERN SUBURBAN REGIONAL COUNCIL OF GOVERNMENTS  
CUYAHOGA COUNTY

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# Mary Taylor, CPA

## Auditor of State

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

Eastern Suburban Regional Council of Governments  
Cuyahoga County  
6154 Mayfield Road  
Mayfield Heights, Ohio 44124

We have performed the procedures enumerated below, with which the Council members and the management of the Eastern Suburban Regional Council of Governments, Cuyahoga County, Ohio (the Council) agreed, solely to assist the Council in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2009 and 2008, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. 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*. 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2009 and December 31, 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2008 beginning balance recorded in the Transaction Ledger to the December 31, 2007 balance in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 cash balance reported in the Transaction Ledger. The amounts agreed.
4. We confirmed the December 31, 2009 bank account balance with the Council's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2009 bank reconciliation without exception.
5. We selected five outstanding checks haphazardly from the December 31, 2009 bank reconciliation:
  - a. We traced each check to the debit appearing in the subsequent January and/or February bank statements. We found no exceptions.
  - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.
6. Pursuant to Ohio Rev. Code Section 167.04 (B), the Council appointed a fiscal officer and prescribed allowable investments. We compared investments held at December 31, 2009 and December 31, 2008 to the investments the by-laws permit. We found no exceptions.

### **Member Contributions**

We haphazardly selected five member contribution cash receipts from the year ended December 31, 2009 and five member contribution cash receipts from the year ended 2008 as listed on the annual billing sheets and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Transaction Ledger. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was recorded in the proper year. We found no exceptions.

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

1. For the Transaction Ledger, we refooted checks recorded as disbursements for insurance and checks recorded as traffic unit for 2009. We found no exceptions.
2. We agreed total non-payroll disbursements from the Transaction Ledger for the years ended December 31, 2009 and 2008 to the total non-payroll disbursements recorded on the Statement of Budget and Actual Expenditures. We found no exceptions.
3. We haphazardly selected ten disbursements from the Transaction Ledger for the year ended December 31, 2009 and ten from the year ended 2008 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 Transaction Ledger and to the names and amounts on the supporting invoices. We found no exceptions.

### **Compliance – Contracts & Expenditures**

We inquired of management and scanned the Transaction Ledger for the years ended December 31, 2009 and 2008 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

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

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This report is intended solely for the information and use of management and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

June 17, 2010





**Mary Taylor, CPA**  
Auditor of State

**EASTERN SUBURBAN 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  
AUGUST 12, 2010**