



Dave Yost • Auditor of State

**HEIGHTS AREA SPECIAL RESCUE TEAM
CUYAHOGA COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Heights Area Special Rescue Team
Cuyahoga County
3400 Lee Road
Shaker Heights, Ohio 44120

We have performed the procedures enumerated below, with which the members and the management of the Heights Area Special Rescue Team (HASRT) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2010 and 2009, 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.

The report only describes exceptions exceeding \$10.

Cash

1. The City of Shaker Heights is custodian for HASRT's deposits. We compared HASRT's fund balances reported on its December 31, 2010 Cash Balance Report to the balance reported in the City of Shaker Heights' accounting records. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balance recorded in the Cash Balance Report to the December 31, 2008 balance in the prior year audited statements. We found no exceptions.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended December 31, 2010 and five member contribution cash receipts from the year ended December 31, 2009 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Accounts Receivable Posted Payments Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Accounts Payable Invoice List Report for the year ended December 31, 2010 and ten from the year ended December 31, 2009 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 Accounts Payable Invoice List Report 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.

Compliance – Budgetary

1. We compared the total receipts from the budget, required by Section 3 of the Agreement, to the budgeted amounts recorded in the system. The amounts agreed.
2. We compared the total expenditures from the budget, required by Section 3 of the Agreement, to the budgeted amounts recorded in the system. The amounts agreed.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on HASRT'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.

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



Dave Yost
Auditor of State

June 15, 2011



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HEIGHTS AREA SPECIAL RESCUE TEAM

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
JUNE 28, 2011**