



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Southwest Regional 800 MHz Communications Network Council of Governments  
Cuyahoga County  
17401 Holland Road  
Brookpark, Ohio 44142

We have performed the procedures enumerated below on the Southwest Regional 800 MHz Communications Network Council of Governments' (the Council) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council.

The Council Board and the management of the Council have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Council's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2020 and 2019, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash

1. We recalculated the December 31, 2020 and December 31, 2019 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2019 beginning fund balances for each fund recorded in the Monthly – Yearly Activity Report to the December 31, 2018 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2020 beginning fund balances for each fund recorded in the Monthly – Yearly Activity Report to the December 31, 2019 balances in the Monthly – Yearly Activity Report. We found no exceptions.

3. We agreed the totals per the bank reconciliations to the total of the December 31, 2020 and 2019 fund cash balances reported in the Monthly – Yearly Activity Report and the financial statements filed by the Council in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2020 bank account balance with the Council of Governments' financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2020 bank reconciliation without exception.

#### **Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a sample (agreed upon) of five receipts from 2020 and five receipts from 2019 from the Network Council Members and agreed to the Network Council's documentation supporting the amount received. We found no exceptions.
  - a. We inspected the Monthly – Yearly Activity Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the Monthly – Yearly Activity Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2018.
2. We inquired of management, and inspected the Monthly – Yearly Activity Reports and Monthly – Revenue Activity Reports for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. No new debt issuances, nor any debt payment activity during 2020 or 2019 was found.

#### **Payroll Cash Disbursements**

1. We selected one payroll check for one employee from 2020 and one payroll check for one employee from 2019 from the Payroll Monthly Payments Reports and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Monthly Payments Reports to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
    - i. We inspected the employee's personnel files and minute record for the Retirement system, Federal, State & Local income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check.  
We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record. We found no exceptions.
  - d. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2020 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2020. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2021	December 30, 2020	\$43	\$43
State income taxes	January 15, 2021	December 31, 2020	\$10	\$10
Local income tax	January 30, 2021	December 31, 2020	\$26	\$26
OPERS retirement	January 30, 2021	December 31, 2020	\$104	\$104

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

1. From the Year-to-Date Activity Report, we re-footed checks recorded as Radio Tower Replacement Fund disbursements for *public safety and service*, and checks recorded as *capital outlay* in the Radio Tower Replacement fund for 2020. We found no exceptions.
2. We selected 9 disbursements from the Year-to-Date Activity Report for the year ended December 31, 2020 and 10 from the year ended 2019 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 Year-to-Date Activity 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.

### **Sunshine Law Compliance**

1. We inquired with Council management and determined that the Council did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We determined the following:
  - a. We inquired with Council management and determined that the Council did not have any completed public records requests during the engagement period.
  - b. We inquired with Council management and determined that the Council did not have any denied public records requests during the engagement period.
  - c. We inquired with Council management and determined that the Council did not have any public records requests with redactions during the engagement period.
3. We inquired with Council management and determined that the Council did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with Council management and determined that the Council did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).

5. We inquired with Council management and determined that the Council did not have a policy manual during the engagement period; therefore, the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with Council management and determined that the Council did not have a public records policy during the engagement period; therefore, it could not be displayed in all the branches of the Council as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Council management and determined that the Council did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Council management and determined that the Council did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inquired with Council management and determined that the Council did not notify the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F).
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

#### **Other Compliance**

1. Ohio Rev. Code § 117.38 requires councils to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Council filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2020 and 2019 in the Hinkle system. There were no exceptions.

#### **Related Party Transactions**

1. We inquired with management and identified the following Related Party Transactions:
  - a. Olmsted Falls – Fees for Radios
  - b. Olmsted Township – Fees for Radios
  - c. Parma Heights – Fees for Radios
  - d. Berea – Fees for Radios
  - e. Strongsville – Fees for Radios

- f. North Royalton – Fees for Radios
  - g. Brook Park – Fees for Radios
  - h. Middleburg Heights – Fees for Radios
- We found no exceptions.

2. We confirmed the transactions with canceled checks from the Council's bank and original invoices. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transactions noted in procedure 1. We found no exceptions

We were engaged by the Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Council of Governments' receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Council and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

November 15, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**SOUTHWEST REGIONAL 800 MHZ COMMUNICATIONS NETWORK COUNCIL OF GOVERNMENTS**

**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 11/30/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)