



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

First Suburbs Consortium of Northeast Ohio Council of Governments
Cuyahoga County
165 Center Street
Bedford, 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 First Suburbs Consortium of Northeast Ohio Council of Governments, Cuyahoga County, (the Council) for the years ended December 31, 2021 and 2020.

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 the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Council'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 no significant compliance or accounting issues to report.

Current Status of Matter Reported in our Prior Engagement

The Council did not file its complete financial report for the year ended December 31, 2019 on the Auditor of State HINKLE System within the 60 day deadline, as required by Ohio Rev. Code § 117.38(B). The Council's 2021 and 2020 financial reports were filed within the requisite deadline.

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

Keith Faber
Auditor of State
Columbus, Ohio

March 25, 2022

OHIO AUDITOR OF STATE KEITH FABER



FIRST SUBURBS CONSORTIUM OF NORTHEAST OHIO 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 4/7/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov