



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

Summit Area Regional Council of Governments  
Summit County  
175 South Main Street  
Akron, Ohio 44318

We have performed the procedures enumerated below on the Summit Area Regional Council of Government's (the Council) receipts, disbursements and balances recorded in the cash basis accounting records for the period March 28, 2022 through December 31, 2023 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 period March 28, 2022 through December 31, 2023 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 period March 28, 2022 through December 31, 2023, 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 and Investments

1. Summit County is the custodian for the Council's deposits and investments, and therefore the County's deposit and investment pool holds the Council's assets. We compared the Council's fund balances reported on its December 31, 2023 Cash Basis Financial Statements to the balances reported in Summit County's accounting records. The amounts agreed.
2. We agreed the January 1, 2023 beginning fund balances for each fund recorded in the Cash Fund Balance Report to the December 31, 2022 balances in the Cash Fund Balance Report. We found no exceptions.

**Member Contributions**

We selected 5-member contribution cash receipts from the year ended December 31, 2023 recorded in the Munis Receipt Report and:

- a. Agreed the receipt amount to the amount recorded in the Final Revenue Ledger Report. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Final Revenue Ledger Report to determine the receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

**Payroll Cash Disbursements**

- 1. We selected 1 payroll check for 5 employees from 2023 and 1 payroll check for all employees from 2022 from the Payroll Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard, legislatively or statutorily approved rate or salary). 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 code(s) to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the Employee Position Listing Historical Report. We found no exceptions.
  - d. We confirmed the payment was posted to the proper year. We found no exceptions.
- 2. We selected 3 new employees from 2023 and all new employees from 2022 and:
  - a. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the Payroll Deduction Report. We found no exceptions.
- 3. We inspected Summit County's last remittance of tax and retirement withholdings for the year ended December 31, 2023, 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 2023. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due (COG)</b>	<b>Amount Paid (County)</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2024	December 21, 2023	\$16,689.37	\$872,416.78
State income taxes	January 15, 2024	December 20, 2023	\$3,392.10	\$170,731.14
Local income tax (City of Tallmadge)	January 15, 2024	December 28, 2023	\$3,385.45	\$3,890.26
OPERS retirement	January 30, 2024	January 26, 2024	\$114,611.04	\$6,167,599.15

We found no exceptions.

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

1. We selected 10 disbursements from the Check Register for the year ended December 31, 2023 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 canceled check or EFTP advice agreed to the check number, date, payee name and amount recorded in the Check Register 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 obtained and inspected the Council's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected 5 public records requests from the engagement period and inspected each request to determine the following:
  - a. The Council was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
  - b. The Council did not have any denied public records requests during the engagement period.
  - c. The Council did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Council had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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 observed that the Council's Public Records Policy was displayed conspicuously in all branches of the Council as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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 inspected the Attorney General Sunshine Laws Training Attendance Reports and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.

9. We inspected the public notices for the public meetings held during the engagement period and determined the Council notified 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). We found no exceptions.
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 year ended December 31, 2023 in the Hinkle system. Financial information for the year ended December 31, 2022 was filed on March 6, 2023, which was not within the allotted timeframe.
2. We inspected the Auditor of State's listing of registered Council of Governments to determine if the Council of Government had completed the registration process with the Auditor of State as required. We found no exceptions.

#### **Related Party Transactions**

1. We inquired with management and identified the following Related Party Transaction:
  - a. Check # 1039139 dated 12/19/23 in the amount of \$1,298.71 payable to the City of Fairlawn (d.b.a. FairlawnGig)We found no exceptions.
2. We confirmed the transactions with the bank. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transaction identified 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 Government's 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

September 11, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**SUMMIT AREA REGIONAL COUNCIL OF GOVERNMENTS**

**SUMMIT 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 10/3/2024**

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