



OHIO AUDITOR OF STATE
KEITH FABER



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Safe Air for the Environment Council of Governments
Cuyahoga County
21012 Hilliard Blvd.
Rocky River, Ohio 44116

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Safe Air for the Environment Council of Governments, Cuyahoga County, (the Council) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 the following compliance issues to report.

Current Year Observations

The entities minutes were not available for review for 2017 and 2018. The minutes of a Board meeting are considered the official record through which a Board speaks and the best evidence of its proceedings. As a general rule, it is not necessary that the minutes of Board meetings be formal or technical. It is necessary that the minutes be accurate and complete.

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

Keith Faber
Auditor of State

Columbus, Ohio

July 26, 2019

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SAFE AIR FOR THE ENVIRONMENT 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 8, 2019**