



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Chagrin/Southeast Council of Governments
Cuyahoga County
29555 Pettibone Road
Glenwillow, Ohio 44139

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Chagrin/Southeast Council of Governments, Cuyahoga County, (the Council) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issue to report.

Current Year Observation

The Council did not have a formal public records policy or records retention schedule. Ohio Rev. Code § 149.43(E)(2) requires an entity to adopt a public records policy. Ohio Rev. Code § 149.43(B)(2) requires an entity to have available a copy of its current records retention schedule at a location readily available to the public.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 21, 2021

OHIO AUDITOR OF STATE KEITH FABER



CHAGRIN/SOUTHEAST 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 6/3/2021

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