



OHIO AUDITOR OF STATE
KEITH FABER



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Valley Enforcement Regional Council of Governments
Cuyahoga County
2800 Shaker Boulevard
Pepper Pike, Ohio 44124

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Valley Enforcement Regional 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 significant compliance or accounting issues to report.

Current Year Observations

1. The Council filed its cash basis financial statements and footnotes in the Auditor of State's Hinkle System for fiscal years 2020 and 2019 on March 4, 2021 and March 5, 2020, respectively. Ohio Rev. Code Section 117.38 requires filing of financial information in the Hinkle System within 60 days after the close of the fiscal year.
2. Council does not have a records retention policy, therefore we could not observe that it is readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).

Current Year Observations (Continued)

3. Council has a Public Records Policy but there was no evidence it was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). In addition, Council does not have a poster describing their Public Records Policy and therefore it could not be displayed conspicuously in all branches of the Council, as required by Ohio Rev. Code § 149.43(E)(2).



Keith Faber
Auditor of State
Columbus, Ohio

April 15, 2021

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VALLEY ENFORCEMENT REGIONAL 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 5/6/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov