



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Valley Enforcement Regional Council of Governments  
Cuyahoga County  
28000 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, Ohio, (the Council) for the years ended December 31, 2022, and 2021.

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, 2022, and 2021.

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 year ended December 31, 2022, on April 3, 2023. 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).

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

Keith Faber  
Auditor of State  
Columbus, Ohio

July 19, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**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 8/1/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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