



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Columbus, Ohio 43215  
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## BASIC AUDIT REPORT

Valley Enforcement Regional Council of Governments  
Cuyahoga County  
1470 Chagrin River Road  
Gates Mills, Ohio 44040

We have completed certain procedures in accordance with Ohio Rev. Code § 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, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 did not file a complete financial report on the Auditor of State HINKLE System for the year ended December 31, 2024 and year ended December 31, 2023 until September 5, 2025. 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. The Council did not have a formal records retention schedule. 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.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

November 3, 2025

# 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 11/18/2025

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)