



Dave Yost • Auditor of State

September 13, 2012

Mr. Wade Steen, CPA
Fiscal Officer
Cuyahoga County
1219 Ontario Street
Cleveland, OH 44113-1021

Dear Mr. Steen:

The purpose of this letter is to amend the scope of services to be provided to Cuyahoga County by the Local Government Services Section of the Office of the Auditor of State (LGS) as outlined in our engagement letter dated June 22, 2012. This amendment is necessary due to LGS providing additional assistance in the collection of data for the compilation where we previously were not as involved in this process.

We estimate that an additional \$17,500 will be necessary to provide the additional assistance for Cuyahoga County, bringing the total cost of the project to \$57,500. If we approach this limit, we will provide you with a second opportunity to amend our engagement and proceed with the project.

Management is responsible for identifying and ensuring the county complies with the laws and regulations applicable to its activities. Management is also responsible to prevent and detect fraud. Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist; however, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential.

All documents provided to LGS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. must be redacted of any personal information before submission. Personal information is defined as social security numbers, dates of birth, drivers' license numbers or financial institution account numbers associated with an individual. The County shall redact all personal information from electronic records before they are transmitted to LGS. This information should be fully blacked out in all paper documents prior to sending them to LGS. If personal information cannot be redacted from any records or documents, the County must identify these records to LGS prior to their submission.

Local Government Services Section
88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-4717 or 800-345-2519 Fax: 614-728-8027
www.ohioauditor.gov

SEP 18 2012

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Cuyahoga County
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If redacting this personal information impairs the ability of LGS to provide the contracted services, the County and the Auditor of State's Office will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates hardship on the County in terms of resources, recordkeeping or other issues, the County and LGS may collaborate on alternative methods of providing the County's data to LGS without compromising the personal information on individuals served or employed by the County.

Upon a 30 day written notice, either party may terminate this Agreement for any reason. Such notice shall be sent by U.S. mail or by personal delivery to Auditor of State, Local Government Services Section, 88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506. In the event of such termination, the Auditor of State shall be compensated at the contractually agreed-upon rate for any and all work done to the date of such notice.

If you are in agreement with the terms of this amended contract, please have this engagement letter signed and certified in the appropriate spaces and return it no later than September 27, 2012. If we do not hear from you by September 27, 2012, we will assume the County does not wish to contract the services of the Local Government Services Section of the Office of the Auditor of State. Should you have any questions concerning this letter, please do not hesitate to contact Nita Hendryx, Chief Project Manager, at 1.800.443.9271.

Sincerely,

DAVE YOST
Auditor of State

A handwritten signature in black ink that reads "Unice S. Smith". The signature is written in a cursive, flowing style.

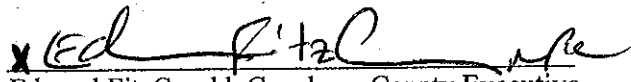
Unice S. Smith
Chief of Local Government Services

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Fiscal Officer
Cuyahoga County
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We desire the Auditor of State's Office to perform the services described above and agree to the terms and conditions set forth in this letter.

CUYAHOGA COUNTY

Date: _____

By: 
Edward FitzGerald, Cuyahoga County Executive

Resolution No. _____

It is hereby certified that the amount of \$ 17,500 required to pay this contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of the General Fund, free from any obligation or certification now outstanding.

Date: 9/25/12


Wade Steen, CPA, Fiscal Officer

cc: Nita Hendryx, Chief Project Manager
Carol-Ann Schindel, Chief Auditor

Certified Search for Unresolved Findings for Recovery



Dave Yost
Ohio Auditor of State

Office of Auditor of State
88 East Broad Street
Post Office Box 1140
Columbus, OH 43216-
1140
(614) 466-4514
(800) 282-0370

Auditor of State - Unresolved Findings for Recovery Certified Search

I have searched The Auditor of State's unresolved findings for recovery database using the following criteria:

Contractor's Information:

Organization: Auditor of State
Date: 09/20/2012

This search produced the following list of possible matches:

0 Possible matches were found

Name/Organization	Address
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The above list represents possible matches for the search criteria you entered. Please note that pursuant to ORC 9.24, only the person (which includes an organization) actually named in the finding for recovery is prohibited from being awarded a contract.

If the person you are searching for appears on this list, it means that the person has one or more findings for recovery and is prohibited from being awarded a contract described in ORC 9.24, unless one of the exceptions in that section apply.

If the person you are searching for does not appear on this list, an initialed copy of this page can serve as documentation of your compliance with ORC 9.24(E).

Please note that pursuant to ORC 9.24, it is the responsibility of the public office to verify that a person to whom it plans to award a contract does not appear in the Auditor of State's database. The Auditor of State's office is not responsible for inaccurate search results caused by user error or other circumstances beyond the Auditor of State's control.

CONTRACT/AGREEMENT EVALUATION FORM
(To be completed in its entirety by user department for
all contract/agreement renewals or amendments.)

Contractor: Auditor of State

Contract/Agreement No.: AG1200216 **Time Period:** July 2, 2012 – August 27, 2012

Service Description: To assist with compiling the 2011 Comprehensive Annual Financial Report

Original Contract/Agreement Amount: \$40,000

Prior Amendment(s) Amount(s): None

Performance Indicators: To complete the County's 2011 Comprehensive Annual Financial Report.

Actual performance versus performance indicators (include statistics):

Rating of Overall Performance of Contractor (Check One):

- ☐ Superior
- ☒ Above Average
- ☐ Average
- ☐ Below Average
- ☐ Poor

Justification of Rating: The work is being done and on time.


User Department

9-20-12
Date