



**OAK HILL UNION LOCAL SCHOOL DISTRICT  
JACKSON COUNTY**

**TRANSFER OF ACCOUNTABILITY**

**AS OF JUNE 30, 1999**



**JIM PETRO  
AUDITOR OF STATE**

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STATE OF OHIO



**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants .....	1

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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## REPORT OF INDEPENDENT ACCOUNTANTS

Oak Hill Union Local School District  
Jackson County  
265 West Cross Street  
Oak Hill, Ohio 45656

To the Board of Education:

We have performed the procedures enumerated below, which were agreed to by the former Oak Hill Union Local School District Treasurer, Helen Arnott, and the Board of Education, solely to assist in the transition of the Treasurer's position whereas Deborah Ratliff replaced Helen Arnott, as of June 30, 1999.

This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated finds are as follows:

### CASH RECONCILIATION

1. We compared the sum of the cash balances for all funds recorded on the Oak Hill Union Local School District's accounting records with cash balances recorded on the bank reconciliation prepared by Helen Arnott, Treasurer, for the Oak Hill Union Local School District, Jackson County, as of June 30, 1999. We recomputed the mathematical accuracy of the reconciliation. We compared bank balances of the reconciliation with month end bank statements. We also agreed reconciling items in excess of \$100 appearing on that reconciliation to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at June 30, 1999. We found no exceptions in the cash reconciliation process.

We were not engaged to, and did not, perform an audit, the objective of which we would be the expression of an opinion on the specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, the Board of Education, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

January 1, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**OAK HILL UNION LOCAL SCHOOL DISTRICT**

**JACKSON COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MARCH 21, 2000**