



**CITY OF SOUTH EUCLID  
CUYAHOGA COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE PERIODS ENDED NOVEMBER 30, 2003 & DECEMBER 31, 2003**



**Auditor of State  
Betty Montgomery**



CITY OF SOUTH EUCLID  
CUYAHOGA COUNTY

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

City of South Euclid  
Cuyahoga County  
1349 South Green Road  
South Euclid, Ohio 44121

To the Mayor, Finance Director and City Council:

We have performed the procedures enumerated below as of February 26, 2004, which were agreed to by the addressees, solely to assist you in the transition of the Finance Director. The transition is the responsibility of the present and former officeholder. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. 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. Our procedures were as follows:

#### Cash Reconciliation

1. We compared the sum of the cash and investment balances recorded on the City of South Euclid's Year to Date Fund Report for the months ended November 30, 2003 and December 31, 2003 with the cash and investment balances reconciled by the former Finance Director, Janet Bihary and the current Finance Director, Joseph G. Filippo for City of South Euclid as of November 30, 2003 and December 31, 2003.
2. We recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. We agreed investment balances on the reconciliation to investment month end statements. We noted no differences in the amounts or description of the assets on the reconciliation versus the statements.
4. We agreed all reconciling items appearing on that reconciliation to supporting documentation and all outstanding checks in excess of \$250.00. We determined that the dates on those documents support that those items were proper reconciling items as of November 30, 2003 and December 31, 2003.
5. We noted a \$14.97 unexplained difference for the month ended December 31, 2003 between the City's Year to Date Fund Report and the reconciled bank and investment balances.

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

This report is intended solely for the information and use of the addressees listed above, and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 26, 2004



**Auditor of State  
Betty Montgomery**

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**CITY OF SOUTH EUCLID**

**CUYAHOGA 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  
APRIL 27, 2004**