



**Auditor of State  
Betty Montgomery**



**WHEELING TOWNSHIP  
BELMONT COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report On Applying Agreed-Upon Procedures.....	1

**This page intentionally left blank.**



# Auditor of State Betty Montgomery

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

Wheeling Township Trustees  
Wheeling Township Clerk  
Belmont County  
P.O. Box 6  
Fairpoint, Ohio 43927

We have performed the procedures enumerated below as of March 31, 2004, which were agreed to by the addressees, solely to assist you in the transition of the Wheeling Township Clerk. 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 balances recorded on Wheeling Township's Fund Status Report with the cash balances reconciled by Jeryl McGaffick, Former Township Clerk for Wheeling Township as of March 31, 2004. We noted no differences between the amounts recorded on the report versus the reconciliation.
2. We recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
3. We agreed the checking account balance as of March 31, 2004, for Wheeling Township's General Checking Account to the bank statement. We noted no differences in the amounts or descriptions of the assets on the reconciliation versus the statement.
4. We agreed reconciling items appearing on the reconciliation to canceled checks and deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at March 31, 2004.
5. We confirmed collateral pledged at the applicable banking institution and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of March 31, 2004.
6. We confirmed authorized signatories directly with the bank. The signatories the bank confirmed agreed with those the legislative body authorized.

We were not engaged to and did not audit cash, the objective of which would be the expression of an opinion on cash. 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.

Wheeling Township Trustees  
Wheeling Township Clerk  
Belmont County  
Independent Accountants' Report on Applying Agreed-Upon Procedures  
Page 2

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

April 13, 2004



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**WHEELING TOWNSHIP**

**BELMONT 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  
MAY 25, 2004**