



**Auditor of State
Betty Montgomery**

NOBLE COUNTY CLERK OF COURT
NOBLE COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Noble County Commissioners
Noble County Clerk of Court
200 Courthouse Square
Caldwell, Ohio 43724

We have performed the procedures enumerated below as of January 3, 2005, which were agreed to by the Noble County Commissioners, solely to assist you in the transition of the Clerk of Court's Office. The transition is the responsibility of the newly appointed and former Clerk of Courts. 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 Noble County Commissioners. 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 for all funds recorded on the Clerk of Court's accounting records with cash balances recorded on the bank reconciliation prepared by the office of the Clerk of Courts as of January 3, 2005. 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 bank balances on the reconciliation with cut-off bank statements. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
4. We agreed reconciling items in excess of \$500 appearing on that reconciliation to canceled checks, deposit slips, or other supporting documentation. We determined that the dates on those documents support that those items were proper reconciling items at January 3, 2005.
5. We observed the counting of cash from each drawer.

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.

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 cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

January 3, 2005

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Betty Montgomery**

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CLERK OF COURTS

NOBLE 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
FEBRUARY 10, 2005**