



Mary Taylor, CPA
Auditor of State

**NORTHWEST LOCAL SCHOOL DISTRICT
HAMILTON COUNTY**

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INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES

Northwest Local School District
Hamilton County
3240 Banning Road
Cincinnati, Ohio 45239

We have performed the procedures enumerated below as of December 31, 2006 (unless otherwise noted), to which the Board of Education (the Board) agreed, solely to assist you in the transition of the Treasurer. 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 Board. 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.

Cash Reconciliation

1. We compared the sum of the cash balances recorded for all funds on Northwest Local School District's accounting system reports with the cash balances recorded on the bank reconciliations prepared by the Treasurer's Office as of December 31, 2006. We found no exceptions.
2. We recomputed the mathematical accuracy of the reconciliation. We found no exceptions.
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 reconciling items in excess of \$100 appearing on the 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 December 31, 2006.
5. We performed a reconciliation of the Treasurer's Office petty cash account as of February 9, 2007 by comparing supporting receipts with the amount of cash on hand. We noted a shortage in the amount of \$6.35. The total of receipts and cash on hand did not total the established balance of the petty cash account.

We were not engaged to, and did not audit cash, the objective of which would have been to opine on cash. Accordingly, we do not express 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 Board of Education and is not intended to be and should not be used by anyone else.

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

Mary Taylor, CPA
Auditor of State

March 7, 2007



Mary Taylor, CPA
Auditor of State

**NORTHWEST LOCAL SCHOOL DISTRICT
HAMILTON 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 27, 2007**