



**CLERK OF COURTS  
DEFIANCE COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2008**



**Mary Taylor, CPA**  
Auditor of State



CLERK OF COURTS  
DEFIANCE COUNTY

TABLE OF CONTENTS

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

**This page intentionally left blank.**



# Mary Taylor, CPA

Auditor of State

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

Amy Galbraith  
Clerk of Courts  
Defiance County  
221 Clinton Street  
Defiance, Ohio 43512

We have performed the procedures enumerated below as of December 31, 2008, which were agreed to by the addressee, solely to assist you in the transition of the Defiance County Clerk of Courts. 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 recomputed the mathematical accuracy of the December 31, 2008, reconciliations. We noted no computational errors.
2. We agreed bank balances on the December 31, 2008, reconciliations with month end bank statements.
3. We agreed all reconciling items appearing on the December 31, 2008, reconciliations to cancelled checks, bank statements, and revenue reports, except as follows:
  - The Clerk of Courts was unable to provide us with a list of December 31, 2008, open items.
  - The December 31, 2008, legal department reconciliation had an unidentified reconciling item of \$58.64.
  - The December 31, 2008, title department reconciliation had an unidentified reconciling item of \$15.00.
4. We confirmed collateral pledged at December 31, 2008, at the State Bank and Trust Company and added this total to federal insurance coverage of deposits. The collateral plus federal depository insurance exceeded deposits as of December 31, 2008.
5. We confirmed authorized signatories directly with the State Bank and Trust Company. Amy Galbraith, Clerk of Courts is the only authorized signatory of the title and legal department bank accounts as of January 6, 2009.

One Government Center / Room 1420 / Toledo, OH 43604-2246  
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

**Equipment:**

1. On December 31, 2008, we haphazardly selected five items from the annual inventory dated December 8, 2008, representing equipment assigned to the Clerk of Courts, recorded at a value exceeding \$250 and attempted to verify the items selected were located in the Clerk of Courts. The list provided by the Clerk of Courts included tag numbers but did not include model number and serial numbers for the items listed. We were able to locate one item in the Clerk of Courts out of the five items selected from the equipments list. Computers and typewriters did not have inventory tags so we were unable to determine if they were the items on the equipment list.
2. On December 31, 2008, we haphazardly selected five equipment items with a value exceeding \$250 from the Clerk of Courts, and attempted to trace the item to the equipment listing dated December 8, 2008. Two of the equipment items observed were identified on the equipment list. Three of the items observed did not have inventory tags. The list provided by the Clerk of Courts included tag numbers but did not include model number and serial numbers for the items listed so we were unable to determine whether the items observed were the items on the equipment list.

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

**Finding 1 – Inventory Procedures**

The Clerk of Courts inventory list did not include model numbers or serial numbers and the computers and typewriters did not have inventory tags attached. This has resulted in the inability to verify the items listed on the inventory list are the same equipment that is in the Clerk of Courts. This could also lead to the inability to detect the loss or theft of equipment. To improve controls over inventory, we recommend the inventory list be updated to included model numbers and serial numbers and inventory tags that match the inventory list be attached to each piece or equipment.



**Mary Taylor, CPA**  
Auditor of State

April 8, 2009



**Mary Taylor, CPA**  
Auditor of State

**DEFIANCE COUNTY CLERK OF COURTS**

**DEFIANCE 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 7, 2009**