



Dave Yost • Auditor of State





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

Wynona Detty  
Clerk of Courts  
Washington Court House Municipal Court  
119 North Main Street  
Washington Court House, Ohio 43160

We have performed the procedures enumerated below as of August 31, 2012, which were agreed to by the addressees, related to the cash in the custody of the Clerk of Court's Office solely to assist you in the transition of the Clerk of Court. 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 reconciliation. We noted no computational errors.
2. We agreed bank balances on the reconciliation with month end bank statements.
3. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
4. We agreed reconciling items appearing on that reconciliation to canceled checks and September 2012 bank statement. We determined that the dates on those documents support that those items were proper reconciling items at August 31, 2012.
5. We confirmed authorized signatories directly with the bank. The signatories the bank confirmed agreed with those provided to us.

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.

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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 "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

October 16, 2012



# Dave Yost • Auditor of State

WASHINGTON COURT HOUSE MUNICIPAL COURT

FAYETTE 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  
NOVEMBER 8, 2012