



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable James C. Cissell, Hamilton County Probate Judge
Honorable Ralph Winkler, Hamilton County Probate Judge
Hamilton County Probate Court
230 East Ninth Street
Cincinnati, Ohio 45202

We have performed the procedures enumerated below as of December 31, 2014 and January 31, 2015, which were agreed to by the addressees, related to the cash in the custody of the Hamilton County Probate Court (the Court) solely to assist you in the transition of the Hamilton County Probate judge. The transition is the responsibility of the former and present Hamilton County Probate judge. The agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards 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 those parties specified in this report. 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 book balances recorded on the Hamilton County Probate Court's Checking Accounts with the cash balances reported to the Hamilton County Auditor as segregated cash as of December 31, 2014 and found no exceptions. We compared the amounts confirmed with the banks to the related bank statements for January 31, 2015 and found no exceptions.
2. We recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements.
4. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
5. We agreed reconciling items in excess of \$500 and used random sampling techniques to select 25 items less than \$500 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 December 31, 2014 and January 31, 2015.
6. We confirmed collateral pledged at the applicable banking institutions and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of December 31, 2014 and January 31, 2015.
7. We confirmed authorized signatories directly with the bank. The signatories the bank confirmed agreed with those authorized by the Court.

We were not engaged to and did not conduct an examination, 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 other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

April 9, 2015



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HAMILTON COUNTY PROBATE COURT

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
MAY 7, 2015**