



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

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

Trumbull County Court of Common Pleas, Probate Division  
Judge Thomas Swift  
161 High Street NW  
Warren, OH 44481

We have performed the procedures enumerated below as of December 31, 2014, which were agreed to by the addressees, related to the cash and equipment in the custody of the Trumbull County Court of Common Pleas, Probate Division solely to assist you in the transition of the Probate Court Judge. The transition is the responsibility of the present and former officeholder. 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 Reconciliations

1. We recomputed the mathematical accuracy of the two reconciliations. We noted no computational errors.
2. We agreed bank balances on the two reconciliations with month end bank statements.
3. We noted no differences in the amounts or description of the asset on the reconciliations versus the statements.
4. We agreed reconciling items in excess of \$100 appearing on the reconciliations to on-line banking information. We determined that the dates on the on-line banking information support that those items were proper reconciling items at December 31, 2014.
5. We confirmed authorized signatories directly with the bank. The signatories the bank confirmed agreed with those the Probate Judge authorized in employee job descriptions.

### Equipment

1. We haphazardly selected twenty-six items from the equipment listing dated December 31, 2014, representing equipment assigned to Court of Common Pleas, Probate Division, recorded at a value exceeding \$5,000.
2. On January 22, 2015, we traced the items to their location described in the equipment listing. We found each item in the assigned location.
3. On January 22, 2015, we randomly selected ten items with a value exceeding \$150 from the Court of Common Pleas, Probate Division, and traced the item to the equipment listing. All items we selected agreed to the description and location recorded in the equipment listing dated December 31, 2014.

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We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on cash, investments 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 other than these specified parties.

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

**Dave Yost**  
Auditor of State

January 22, 2015



# Dave Yost • Auditor of State

**TRUMBULL COUNTY COURT OF COMMON PLEAS**

**TRUMBULL 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  
JANUARY 29, 2015**