



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES CERTIFICATE OF ACCOUNTABILITY

Ashtabula County – Clerk of Courts Office
Ashtabula County
Tami Pentek, Clerk of Courts
25 West Jefferson Street
Jefferson, Ohio 44047

We have performed the procedures enumerated below as of December 31, 2020, which were agreed to by the addressees, related to the cash and equipment 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. 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 and Investments Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
2. We agreed bank balances on the reconciliation with month end bank statements. We agreed investment balance on the reconciliation to month-end statements obtained from the Clerk of Court and compared it to the balance on the Ohio Pooled Collateral System.
3. We compared the amounts and/or description of the asset on the reconciliation to the statements.
4. We agreed reconciling items in excess of \$50 appearing on that reconciliation to the subsequent bank statement and deposit slips. The dates on those documents support that those items were proper reconciling items at November 30, 2020.
5. 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 November 30, 2020.
6. We confirmed authorized signatories directly with the banks. The signatories the banks confirmed agreed with those the legislative body authorized in the public funds resolutions.

Efficient • Effective • Transparent

Equipment

1. We selected 10 items from the equipment listing dated December 3, 2020, representing equipment assigned to the Clerk of Court recorded at a value exceeding \$2,000 and on December 31, 2020, we traced the items to their location described in the equipment listing. We found each item in the assigned location.
2. On December 31, 2020, we selected seven items with a value exceeding \$50 from the Clerk of Court's office, 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 3, 2020.

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*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on cash, investments and equipment. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation that the Board of Commissioners of Ashtabula County – Clerk of Courts Office's cash, investments and equipment in the custody of the former officeholder was properly transitioned to the current officeholder. The transition is the responsibility of the present and former officeholder and is not suitable for any other purpose



Keith Faber
Auditor of State
Columbus, Ohio

December 31, 2020

OHIO AUDITOR OF STATE KEITH FABER



ASHTABULA COUNTY CLERK OF COURTS OFFICE - CERTIFICATE OF ACCOUNTABILITY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 1/19/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov