



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

Ashtabula County  
Treasurer's Office  
Dawn Cragon, Treasurer  
25 West Jefferson Street  
Jefferson, Ohio 44047

We have performed the procedures enumerated below as of March 12, 2021, which were agreed to by the addressees, related to the cash, investments and equipment in the custody of the Treasurer's Office solely to assist you in the transition of the Treasurer. 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 to the bank statements as of March 11, 2021. We agreed the investment balances on the reconciliation to the statements as of March 11, 2021 obtained from the Treasurer's Office.
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 \$5,000 appearing on that reconciliation to the subsequent daily bank statement. The dates on those documents support that those items were proper reconciling items at March 11, 2021.
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 March 11, 2021.
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.

### Equipment

1. We selected 10 items from the equipment listing dated March 3, 2021, representing equipment assigned to the Treasurer recorded at a value exceeding \$100 and on March 12, 2021, we traced the items to their location described in the equipment listing. We found each item in the assigned location.

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2. On March 12, 2021, we selected four items with a value exceeding \$50 from the Treasurer’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 March 3, 2021.

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 the Ashtabula County Treasurer’s Office 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

March 12, 2021

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## ASHTABULA COUNTY TREASURER'S 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 4/1/2021

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)