



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF NORTHFIELD  
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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

Village Council  
Victor Milani, Mayor  
Village of Northfield  
Summit County  
10455 Northfield Road  
Northfield, Ohio 44067

We have performed the procedures enumerated below as of November 30, 1999, which were agreed to by the Mayor and Village Council, solely to assist you in the transition of Victor Milani to Mayor on December 1, 1999.

This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the 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.

The procedures and associated findings are as follows:

### Cash Reconciliation

1. We compared the sum of the cash balances for all funds recorded on the Village's accounting records with cash balances recorded on the bank reconciliation prepared by Robert Riedel, Finance Director, for the Village as of November 30, 1999. We recomputed the mathematical accuracy of the reconciliation. We compared bank balances on the reconciliation with month end bank statements. We also agreed reconciling items in excess of \$100 appearing on that reconciliation to canceled checks, deposit slips, or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at November 30, 1999. We found no exceptions in the cash reconciliation process.

### Inventory

1. We randomly selected five (5) items from the inventory listing of the Mayor's Office and validated their existence and whether they were in adequate operating condition. Also, we randomly selected five (5) inventory items within the Mayor's Office and traced them to the inventory list. We found no exceptions as a result of the procedures.

### Mayor's Court Reconciliation

1. We compared the sum of the cash balances for the Mayor's Court as reflected on the Mayor's Court cash journal to the subsequent bank records. We reviewed and confirmed five (5) open items (bonds, etc.) as well as identified and reviewed any other reconciling items. We found no exceptions as a result of the procedures.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users 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, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

July 14, 2000



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**VILLAGE OF NORTHFIELD**

**SUMMIT 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**  
**AUGUST 31, 2000**