



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CAMBRIDGE TOWNSHIP
GUERNSEY COUNTY**

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**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING
AGREED-UPON PROCEDURES**

Cambridge Township
Guernsey County
803 Steubenville Avenue
Cambridge, Ohio 43725

To the Board of Trustees:

We have performed the procedures enumerated below as of April 23, 2002, which were agreed to by the addressees, solely to assist you in the transition of the Clerk. The transition is the responsibility of the present and former officeholder. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. 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. Our procedures were as follows:

Cash and Investment Reconciliation

1. We compared the sum of the cash balances for all funds recorded on Cambridge Township's Financial Report by Fund with the cash and investment balances reconciled by Dean Brown, Clerk, for Cambridge Township as of April 23, 2002. We noted no differences between the amounts recorded on the report versus the reconciliation.
2. We recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
3. We agreed bank and investment balances on the reconciliation with applicable cutoff bank and investment statements. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
4. We agreed reconciling items in excess of \$500 appearing on that reconciliation to canceled checks or to other documentation. We determined that the dates on those documents support that those items were proper reconciling items at April 23, 2002.

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

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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 else.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

April 23, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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CAMBRIDGE TOWNSHIP

GUERNSEY 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
JULY 2, 2002**