



**Auditor of State  
Betty Montgomery**





## Auditor of State Betty Montgomery

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

Vickie Browning-Prowitt, Treasurer  
Board of Education  
Southington Local School District  
4432 State Route 305 NW  
Southington, Ohio 44470

We have performed the procedures enumerated below as of December 31, 2005, which were agreed to by the Treasurer and Board of Education of Southington Local School District, solely to assist you in the transition of the Treasurer's office. The transition is the responsibility of the present and former Treasurers. 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 Treasurer and Board of Education of Southington Local School District. 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 Investments Reconciliation

1. We compared the sum of the cash balances recorded on the Summary of Cash Balances By Fund Report with the cash and investment balances reconciled by Jacqueline Toth, Treasurer of the Southington Local School District as of December 31, 2005. 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 balances on the reconciliation with month end bank statements. We agreed investment balances on the reconciliation to month-end statements obtained from the financial institutions. We noted no differences in the amounts or description of the assets on the reconciliation versus the statements.
4. We agreed reconciling items appearing on that reconciliation to canceled checks and deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2005.
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 December 31, 2005.
6. We confirmed authorized signatories directly with the bank. The signatories the bank confirmed agreed with those the Board of Education authorized.

We were not engaged to and did not audit cash or 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 we would have reported to you.

Board of Education  
Southington Local School District  
Report of Independent Accountants on Applying Agreed-Upon Procedures  
Page 2

This report is intended solely for the information and use of the Treasurer and Board of Education of Southington Local School District and is not intended to be and should not be used by anyone else.

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

**Betty Montgomery**  
Auditor of State

February 7, 2006



**Auditor of State  
Betty Montgomery**

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**SOUTHINGTON LOCAL SCHOOL DISTRICT  
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  
APRIL 13, 2006**