



Mary Taylor, CPA
Auditor of State

HIGHLAND COUNTY TREASURER
HIGHLAND COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Highland County Treasurer
Highland County Commissioners
119 Governor Foraker Place
Hillsboro, Ohio 45133

We have performed the procedures enumerated below as of September 4, 2009, which were agreed to by the Highland County Treasurer and Highland County Commissioners, related to the cash and investments in the custody of the Highland County Treasurer's Office solely to assist you in the transition of the Highland County Treasurer. 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 Investments Reconciliation

1. We attempted to compare the sum of the cash balances recorded on the September 4, 2009 Monthly Financial Report and the Summary of Accounts Report generated by the County Auditor to the total cash and investment balances reported on the County Treasurer's September 4, 2009 Daily Balance Sheet (the Form 6). The County Auditor normally generates the Monthly Financial Report and the Summary of Accounts Report the next business day after the day to which the reports related; however due to a delay in posting the September 4 receipts, the County Auditor was unable to generate the Monthly Financial Report and the Summary of Accounts Report for September 4, and we were unable to complete this procedure.
2. We recomputed the mathematical accuracy of the County Treasurer's September 4, 2009 reconciliation (Form 6). We noted no computational errors.
3. We compared the sum of the cash balances and investments recorded on the Treasurer's Form 6 with the cash and investments balances reconciled by the Treasurer's office. The cash and investments balances in the treasurer's office records was \$2.02 higher than the balance on the Form 6.
4. We recomputed the mathematical accuracy of the Treasurer's daily reconciliation with the bank described in step 3 above. We noted no computational errors.
5. We agreed bank balances on the reconciliation with September 4, 2009 bank statements (online) provided by the Treasurer's Office. We agreed the Fifth Third investment balances through direct confirmation with Fifth Third Securities. The balances agreed.
6. We performed a cash count at the end of the business day of September 4, 2009. The cash on hand at the County Treasurer's office agreed with the cash balance recorded by the County Treasurer on the Form 6.

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Highland County Commissioner
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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 or 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.

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 that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

January 27, 2010



Mary Taylor, CPA
Auditor of State

HIGHLAND COUNTY TREASURER

HIGHLAND 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
MARCH 4, 2010