AUDITOR

MUSKINGUM COUNTY TREASURER MUSKINGUM COUNTY

TRANSFER OF ACCOUNTABILITY

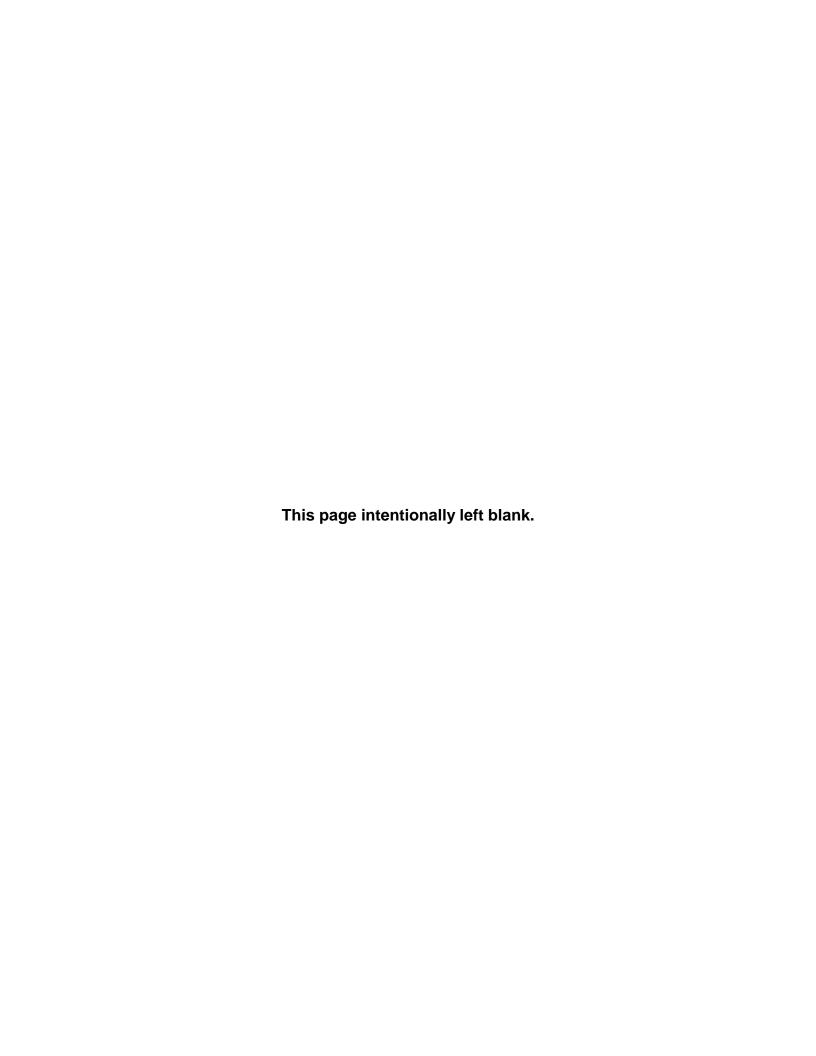
AS OF AUGUST 31, 2001



MUSKINGUM COUNTY TREASURER TRANSFER OF ACCOUNTABILITY MUSKINGUM COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

George Roll, Treasurer Muskingum County 401 Main Street Zanesville, Ohio 43701-3519

We have performed the procedures enumerated below as of August 31, 2001, which were agreed to by the addressee, solely to assist in the transition of the 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. The sufficiency of the procedures is solely the responsibility of the addressee. 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 Reconciliation

We compared the sum of the cash collections recorded on the County Treasurer's Form 7 with the cash collections on hand at the close of business August 31, 2001. We noted no differences between the amounts recorded on the Form 7 versus the cash collections on hand.

We were not engaged to and did not audit cash collections, the objective of which would be the expression of an opinion on cash collections. 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 addressee listed above and is not intended to be and should not be used by anyone else.

Jim Petro Auditor of State

August 31, 2001



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MUSKINGUM COUNTY TREASURER TRANSFER OF ACCOUNTABILITY MUSKINGUM 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED SEPTEMBER 27, 2001