



**COUNTY RECORDER
VINTON COUNTY**

TRANSFER OF ACCOUNTABILITY

AS OF DECEMBER 31, 2000



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

COUNTY RECORDER
VINTON COUNTY

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STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS

Recorder and Board of County Commissioners
Vinton County
100 East Main Street
McArthur, Ohio 45651-1267

To the Recorder and Board of Commissioners:

We have performed the procedures enumerated below, which were agreed to by the former Vinton County Recorder, Shirley Murdoch, and the Board of County Commissioners, solely to assist you in the transition of the Recorder's position, whereas Lori Graman replaced Shirley Murdoch, as of January 1, 2001.

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 finds are as follows:

CASH RECONCILIATION

1. We compared the sum of the cash balances for all funds recorded on the Vinton County Recorder's accounting records with cash balances recorded on the bank reconciliation prepared by Shirley Murdoch, Recorder, for the Vinton County Recorder's Office, Vinton County, as of December 31, 2000. We recomputed the mathematical accuracy of the reconciliation. We compared bank balances of 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 December 31, 2000. We found no exceptions in the cash reconciliation process.

We were not engaged to, and did not, perform an audit, the objective of which we 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 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 management, the Board of County Commissioners, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

January 3, 2001



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VINTON COUNTY RECORDER

VINTON 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
JANUARY 30, 2001**