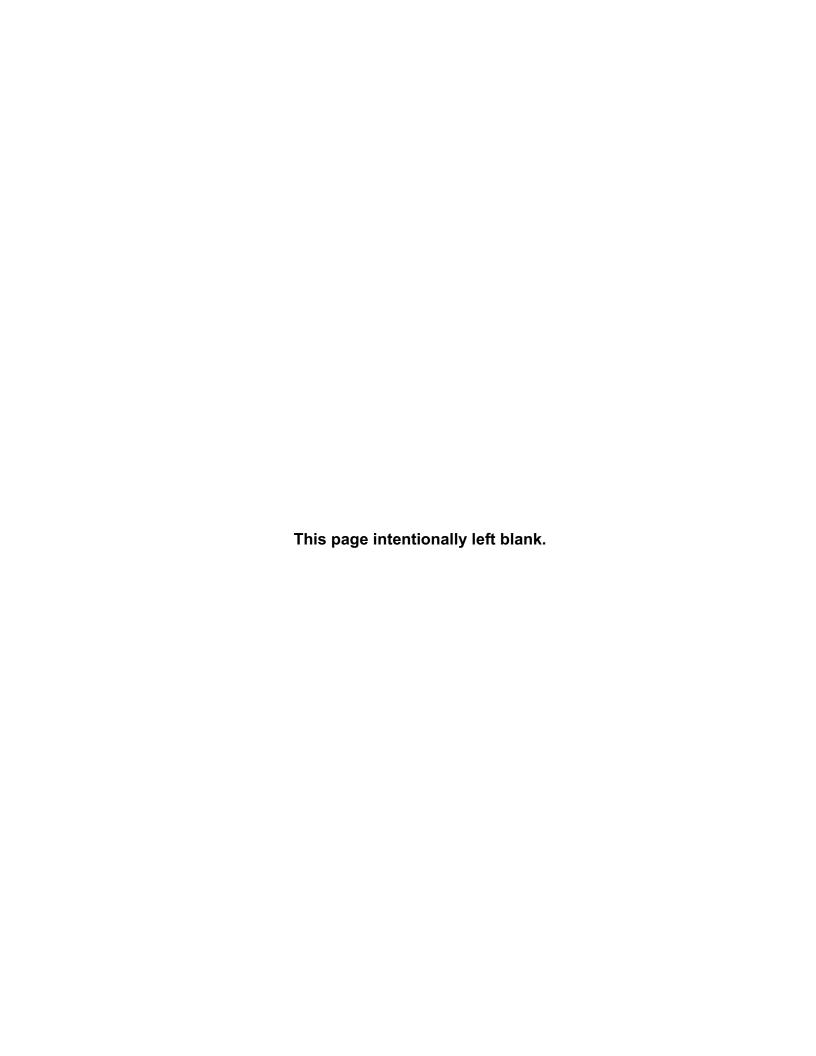




AUBURN VOCATIONAL SCHOOL DISTRICT LAKE COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Auburn Vocational School District Lake County 8140 Auburn Road Concord Township, Ohio 44077

To the Board, Superintendent and Treasurer:

We were engaged to perform the procedures enumerated below as of December 31, 2004 and November 30, 2004, which were agreed to by the addressees, solely to assist you in the transition of the Treasurer. The transition is the responsibility of the present and former Treasurer. 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 RECONCILIATION

- 1. We compared the sum of the cash balances recorded on the District's Year to Date Fund Report with the cash and investment balances reconciled by former Treasurer for the District as of December 31, 2004 and November 30, 2004. No variances were noted.
- 2. We confirmed all bank and investment balances as of December 31, 2004 and November 30, 2004. We recomputed the mathematical accuracy of the reconciliations. We agreed bank and investment balances on the reconciliations with the December 2004 and November 2004 month end bank and investment statements obtained from the financial institutions. We noted no computation errors or unusual items.
- 3. We vouched support for all reconciling items and adjustments as of December 31, 2004 and November 30, 2004 and obtain supporting evidence. We noted interest earned in December 2004 was incorrectly posted resulting in an over posting of \$46.80. We also noted all other reconciling items contained supporting documentation.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on financial statements. 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.

Auburn Vocational School District Lake County Independent Accountants' Report on Applying Agreed-Upon Procedures Page 2

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.

Betty Montgomery Auditor of State

Butty Montgomery

April 19, 2005



88 East Broad Street P.O. Box 1140 Columbus, Ohio 43216-1140

Telephone 614-466-4514 800-282-0370

Facsimile 614-466-4490

AUBURN VOCATIONAL SCHOOL DISTRICT LAKE 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 MAY 24, 2005