



**Auditor of State
Betty Montgomery**

**SCIOTO COUNTY TREASURER
SCIOTO COUNTY**

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Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Scioto County Treasurer and Board of County Commissioners
Scioto County
602 7th Street
Portsmouth, Ohio 45662

We have performed the procedures enumerated below as of August 18, 2006, which were agreed to by the addressees, solely to assist you in the transition of the Scioto County Treasurer's Office. 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 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 recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
2. We agreed bank balances on the reconciliation with bank statements/confirmations. We agreed investment balances on the reconciliation to statements/confirmations.
3. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
4. We agreed reconciling items in excess of \$500 appearing on that reconciliation to canceled checks, deposit slips or supporting documentation. We determined that the dates on those documents support that those items were proper reconciling items at August 18, 2006.
5. We performed a count of cash on hand in the Scioto County Treasurer's office at the end of business on August 18, 2006 and agreed that amount to the Treasurer's Daily Statement.

Equipment

1. We haphazardly selected 25 items from the equipment listing dated August 14, 2006, representing equipment assigned to Scioto County Treasurer, recorded at a value exceeding \$500.
2. On August 18, 2006, we traced the items to their location described on the equipment listing. Except for three printers and one copier, we found each item in the assigned location. The printers and copier were determined to have been discarded due to being obsolete.
3. On August 18, 2006, we randomly selected 10 items with a value exceeding \$500 from the Scioto County Treasurer's office, and traced the item to the equipment listing. All items we selected agreed to the description and location recorded in the equipment listing dated August 14, 2006. We also looked for significant items that we felt should have been on the listing but were not. We noted no such items.

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We were not engaged to and did not audit cash, investments or equipment, the objective of which would be the expression of an opinion on cash, investments or equipment. 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 "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 18, 2006



**Auditor of State
Betty Montgomery**

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SCIOTO COUNTY TREASURER

SCIOTO 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
SEPTEMBER 14, 2006**