



**VILLAGE OF LAWRENCEVILLE
CLARK COUNTY**

AGREED UPON PROCEDURES

FOR THE PERIOD JANUARY 1, 2003 TO DECEMBER 14, 2006



**Auditor of State
Betty Montgomery**



Mary Taylor, CPA
Auditor of State

January 12, 2007

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 8, 2007. Thus, I am certifying this audit report for release under the signature of my predecessor.

Mary Taylor

MARY TAYLOR, CPA
Auditor of State

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Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Village of Lawrenceville
Clark County
Dan Cline, Fiscal Officer
3819 Lawrenceville Drive
Springfield, Ohio 45504

German Township
Clark County
Peggy Hupp, Fiscal Officer
3940 Lawrenceville Drive
Springfield, Ohio 45504

Dear Mr. Cline and Ms. Hupp:

We have performed the procedures enumerated below as of December 14, 2006, for the period January 1, 2003 through December 13, 2006, which were agreed to by the addressees, solely to assist you in the surrender of the corporate powers of the Village of Lawrenceville. The dissolution of the village is the responsibility of the Village Fiscal Officer. 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:

Confirmation of Closure of Operations:

- 1) We confirmed with the Clark County Board of Elections that the Village residents voted in favor of the Village to surrender its corporate powers and cease to exist in accordance with Ohio Rev. Code Section 703.20. The village residents voted on August 2, 2005, to surrender its corporate powers.

Cash Receipts:

- 1) We agreed amounts per the county auditor tax settlement sheets to the proper fund posting in the cash journal.

All 32 cash receipt transactions listed on the county auditor tax settlement sheets were posted to the appropriate fund in the cash journal.

- 2) We confirmed amounts from the "State Distribution Transaction Listing" to the proper fund posting in the cash journal.

Of the 155 cash receipt transactions listed on the State Distribution Transaction Listings, one transaction of \$113.20 was not posted to the appropriate fund in the cash journal. Municipal gasoline tax monies were posted to the Motor Vehicle Fund, the monies should have been posted at 92.5% for Street Fund and 7.5% for State Highway Fund.

Cash Disbursements:

- 1) We selected 80 transactions and performed the following procedures:

- determined that the expenditure was supported by an invoice;
- determined whether the expenditure was posted to the appropriate fund;
- determined that the expenditure was for a valid purpose for operations of the Village.

Of the 80 cash disbursement transactions tested, 11 transactions totaling \$3,754.40 were not supported by an invoice.

Tested expenditures were posted to the appropriate fund.

Tested expenditures were for a valid purpose for operations of the village.

- 2) Inquired of the fiscal officer of the nature of any outstanding, unpaid, obligations. Obtained the outstanding obligations list from the fiscal officer and agree to the vendor's invoice.

No outstanding obligations exist.

- 3) Agreed payment of Village book balance cash amounts and delivery of outstanding obligations list to German Township, Clark County, as the final closure of account activity.

Payment of Village book balance cash amounts have been delivered to German Township. This is the final closure of account activity for the Village.

Bank Statement Reconciliation:

- 1) We reviewed the latest available bank statement, and determined the following:

- confirmed the bank balance presented with the appropriate depository;
- agreed reconciling items to supporting documentation;
- agreed the reconciled cash balance to the total cash journal balance.

Cash balances confirmed and agreed to Village's cash reconciliation.

Outstanding checks and other reconciling items agree to Village's cash reconciliation.

Reconciled cash balance agrees to the total cash journal balance.

Capital Assets:

- 1) Determined that the Village has notified the Township of the location, description, and address of buildings to be transferred to the Township's ownership.

The Village has notified the Township of the location, description, and address of buildings to be transferred to the Township's ownership.

We were not engaged to, and did not conduct an examination, the objective of which would be to express an opinion on the final closure activity. 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

December 14, 2006



Mary Taylor, CPA
Auditor of State

VILLAGE OF LAWRENCEVILLE

CLARK 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 18, 2007