



Mary Taylor, CPA
Auditor of State

JACKSON COUNTY MUNICIPAL COURT
JACKSON COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Jackson County Commissioners
Jackson County Municipal Court
275 Portsmouth Street
Jackson, Ohio 45640

We have performed the procedures enumerated below as of December 31, 2007, which were agreed to by the addressees, solely to assist you in the transition of the Jackson County Municipal Court. 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 Reconciliation

1. We recomputed the mathematical accuracy of the Civil Division and Criminal/Traffic Division reconciliations. We noted no computational errors.
2. We agreed bank balances on the reconciliations with month-end bank statements.
3. We noted no differences in the amounts on the reconciliations versus the statements.
4. We agreed reconciling items in excess of \$500 appearing on the reconciliations to canceled checks. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2007.

We were not engaged to and did not audit cash, the objective of which would be the expression of an opinion on cash. 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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

February 11, 2008



Mary Taylor, CPA
Auditor of State

JACKSON COUNTY MUNICIPAL COURT

JACKSON 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
MARCH 6, 2008