



Mary Taylor, CPA  
Auditor of State



CONNEAUT AREA CITY SCHOOL DISTRICT  
ASHTABULA COUNTY

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mary Gillespie - Treasurer  
Conneaut Area City School District  
400 Mill Street, Suite B  
Conneaut, Ohio 44030

We have performed the procedures enumerated below as of December 31, 2009, which were agreed to by the addressees, related to the cash, investments and equipment in the custody of the Treasurer's Office solely to assist you in the transition of the 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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 December 31, 2009 bank statements (on-line confirmation.) We agreed investment balances on the reconciliation to December 31, 2009 statements obtained from the bank and Star Ohio.
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 \$100 appearing on that reconciliation to canceled checks, deposit slips or to un-posted deposits, investment transfer and expenditures. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2009.
5. We confirmed collateral pledged at the applicable banking institutions and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of December 31, 2009.
6. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the legislative body authorized.

### **Equipment**

1. We haphazardly selected 10 items from the equipment listing dated December 31, 2009, representing equipment assigned to Treasurer's office, recorded at a value exceeding \$1,000.
2. On January 20, 2010, we traced the items to their location described in the equipment listing. We found each item in the assigned location.
3. On January 20, 2010, we randomly selected 10 items with a value exceeding \$1,000 from the 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 December 31, 2009.

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.



**Mary Taylor, CPA**  
Auditor of State

January 25, 2010



**Mary Taylor, CPA**  
Auditor of State

**CONNEAUT AREA CITY SCHOOL DISTRICT**  
**ASHTABULA 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**  
**FEBRUARY 11, 2010**