



Dave Yost • Auditor of State

CLERK OF COURTS CERTIFICATE OF ACCOUNTABILITY
BELMONT COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Belmont County Clerk of Courts
Randy Marple
57044 New Cut Rd.
Shadyside, OH 43947

and

Belmont County Clerk of Courts
Cynthia K. McGee
101 West Main Street
St. Clairsville, Ohio 43950

We have performed the procedures enumerated below as of February 28, 2011, which were agreed to by the addressees, related to the cash and equipment in the custody of the Belmont County Clerk of Court's Office solely to assist in the transition of the Clerk of Court in Belmont County. 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 Reconciliation

1. We recomputed the mathematical accuracy of the bank reconciliation at February 28, 2011 for the Legal Division and Title Division of the Clerk of Courts. We noted no computational errors.
2. We agreed the bank balances on the bank reconciliations for the month ended February 28, 2011 to the February 28, 2011 banks reconciliations prepared by the Legal Division and Title Division of the Clerk of Courts. The amounts agreed.
3. We agreed reconciling items on the Legal Division and the Title Division bank reconciliations for the month ended February 28, 2011 to supporting documentation. We noted no errors.

Equipment

1. We reviewed the equipment listing for the Legal Division and performed an observation of the copier and computer equipment on hand at the Legal Division. We noted the listing contained some equipment that had been disposed of but not removed from the equipment listing.
2. We reviewed the equipment listing for the Title Division and observed the copier and computer equipment on hand at the Title Division. We noted no errors.

We were not engaged to and did not audit cash or equipment, the objective of which would be the expression of an opinion on cash 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 28, 2011



Dave Yost • Auditor of State

CLERK OF COURTS

BELMONT 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
OCTOBER 13, 2011**