



Dave Yost • Auditor of State





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

Carleta Weyrich, Fiscal Officer  
Jackson Township, Highland County  
1873 State Route 73  
Hillsboro, OH 45133

We have performed the procedures enumerated below as of July 9, 2012, which were agreed to by the addressees, related to the cash and equipment in the custody of the Fiscal Officer's Office solely to assist you in the transition of the Fiscal Officer. 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 reconciliation. We noted no computational errors.
2. We agreed bank balances on the reconciliation with month end bank statements.
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 \$10 appearing on that reconciliation to canceled checks on the April 30, 2012 bank statement. We determined that the dates on those documents support that those items were proper reconciling items at March 31, 2012.
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 March 31, 2012.
6. We confirmed authorized signatories directly with the bank. The signatories the bank confirmed agreed with those the legislative body authorized in Resolution 2000-01.

### Equipment

1. We selected all electronic data processing items from the Insurance Inventory Listing dated March 27, 2012, representing equipment assigned to the Fiscal Officer, recorded at a value exceeding \$100.
2. On June 7, 2012, we traced the items to their location described in the Insurance Inventory Listing. We found each item in the assigned location.

3. On June 7, 2012, we randomly selected five items with a value exceeding \$100 from the Fiscal Officer'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 May 20, 2012.

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.



**Dave Yost**  
Auditor of State

July 9, 2012



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**JACKSON TOWNSHIP**

**HIGHLAND 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  
JULY 31, 2012**