



Dave Yost • Auditor of State

MUSKINGUM COUNTY TREASURER CERTIFICATE OF ACCOUNTABILITY
MUSKINGUM COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Muskingum County Commissioners
Muskingum County Treasurer
401 Main Street
Zanesville, Ohio 43701

We have performed the procedures enumerated below as of March 8, 2012, which were agreed to by the addressees, related to the cash, investments and equipment in the custody of the Muskingum County Treasurer's Office solely to assist you in the transition of the County Treasurer. 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 as of February 29, 2012. We noted no computational errors.
2. We agreed bank balances on the reconciliation as of February 29, 2012 with month end bank statements. We agreed investment balances on the reconciliation to month-end statements obtained from the County Treasurer's Office. We noted the "MEORC-Starlight-Merrill Lynch" balance, held outside the County Treasury, contained on the reconciliation was the balance from November 30, 2011. We recommend the County obtain the necessary financial information from MEORC in a more timely fashion in order to update the corresponding balance.
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 \$5,000 appearing on that reconciliation to ACH slips and the subsequent bank statement. We determined that the dates on those documents support that those items were proper reconciling items at February 29, 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 December 31, 2011 and March 31, 2012.
6. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the legislative body authorized in Resolution 12-0372.
7. We counted cash on hand before the opening of business on March 8, 2012 and agreed it to the Vault Balance Sheet, Window Balance Sheet and the Treasurer's Daily Balance Sheet. We noted a \$0.10 variance between our cash count and the Window Balance Sheet for Window 1. No other exceptions were noted.
8. We selected five interbank transfers and agreed them to the corresponding bank statements.

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Equipment

1. We selected all items from the equipment listing dated March 8, 2012 provided by the County Auditor's Office, representing equipment assigned to the County Treasurer, recorded at a value exceeding \$1,000.
2. On March 8, 2012, we traced the items to their location described in the equipment listing. We noted the following seven assets on the listing in which documentation provided by a Deputy Treasurer indicated they had been previously disposed of: Maverick Terminal (Tag No. 0013282), Computer (0018104), Computer (0018105), Computer (0018106), CPU Tower (0025823), CPU Tower (0025824), and CPU Tower (0025825). In addition, we noted the following six assets on the listing which could not be located within the Treasurer's Office: Pitney Bowes Imprinter (0013283), Laser Printer MP (0014521), Sharp AR-M237 Imager (0015157), Copier (0017224), Terminal Server (0019109), and CPU Tower (0025826). However, in performing our procedures we noted other assets present in the Treasurer's Office that were not included on the provided equipment listing indicating that the equipment listing was not being properly updated when equipment was replaced. We recommend that the Treasurer's Office complete the required forms when assets for the office are bought or disposed of and file these forms with the County Auditor's Office so that the County's equipment records can be maintained up to date.
3. On March 8, 2012, we randomly selected three items with a value exceeding \$1,000 from the County Treasurer's office, and attempted to trace the items to the equipment listing. We selected the following items noting that none of these items were recorded on the equipment listing provided by the County Auditor's Office for the Treasurer's Office: CPU Tower (Tag No. 28020), HP Copier/Printer (30291) and CPU Tower (30295). On April 16, 2012, the County Auditor's Office provided a listing noting these assets were recorded on the equipment listing under the Real Estate Department.

We did not receive a response from Officials to the exceptions reported above.

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.



Dave Yost
Auditor of State

March 8, 2012



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MUSKINGUM COUNTY TREASURER CERTIFICATE OF ACCOUNTABILITY

MUSKINGUM 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
MAY 15, 2012