



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Boston Heights
Village Council
45 East Boston Mills Road
Hudson, Ohio 44236

We have performed the procedures enumerated below as of March 31, 2012, which were agreed to by the addressees, related to the cash and investments in the custody of the Village Fiscal Officer's Office solely to assist you in the transition of the former Village Clerk-Treasurer. The transition is the responsibility of the present and former office holder. 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. For all First Merit bank accounts, we agreed bank balances on the reconciliation with month end bank statements and confirmed these amounts with the bank. For the JP Morgan Chase account, we reviewed the bank confirmation noting a variance of \$5.
3. Except for the \$5 variance noted in step 2, 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 \$500 appearing on that reconciliation to canceled checks, deposit slips or subsequent bank statements. 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 for the Village's general accounts were Bill Gony, Mayor; Richard Huber, Fiscal Officer; and Don Polyak, Council President Pro Tem. The signatories the bank confirmed for the Village Mayor's Court accounts were Bill Gony, Mayor; Don Polyak, Council President Pro Tem; and Kathleen Cole, Clerk of Court. For the Cemetery Trust account, we reviewed the Chase Business Account Add Signers Form dated April 17, 2012 requesting the addition of Richard Huber, Fiscal Officer and the Chase Business Account Remove Signers Form dated April 17, 2012 requesting the removal of Carol Zeman, former Clerk-Treasurer and confirmed directly with the bank these changes were made. Village Council has no legislation specifically authorizing signatories.

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We were not engaged to and did not audit cash and investments, the objective of which would be the expression of an opinion on cash and investments. 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 initial "D".

Dave Yost
Auditor of State

May 11, 2012



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VILLAGE OF BOSTON HEIGHTS

SUMMIT 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
JUNE 7, 2012