



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES - CERTIFICATE OF ACCOUNTABILITY

Clinton County
Geoffrey Phillips, Former County Treasurer
824 Kelly Drive
Wilmington, Ohio 45177

and

Clinton County
Jason Walt, County Treasurer
46 S. South Street
Wilmington, Ohio 45177

We have performed the procedures enumerated below as of September 3, 2013, which were agreed to by the addressees, related to the cash, investments and equipment in the custody of the Clinton County Treasurer's Office solely to assist you in the transition of the 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 completed a cash count on Friday, August 30, 2013, after the 3 p.m. closing and staff reconciliation. We agreed the count of the three teller drawers, vault cash, and that day's deposit cash (which will go to bank on Tuesday September 3). No discrepancies were noted.
2. We completed a cash count on Tuesday, September 3, 2013 prior to the opening of the Treasurer's office. We confirmed the count of the three teller drawers, vault cash, and Friday August 30th's deposit cash (which will go to bank on Tuesday September 3). No discrepancies were noted.
3. We confirmed bank account balances, as of August 30, 2013, and agreed those to the Treasurer's Form 6 account balances. The most recent of the three reports presented, reported a depository balance of \$41,675,763. The confirmed depository balance was \$41,841,185. The Treasurer's office had a list of reconciling items totaling \$158,753. The remaining variance of \$8,103 was not supported.
4. We confirmed investment balances as of August 30, 2013, and compared those to the Treasurer's Form 6 investment balances. The Form 6 did not segregate investments from the other depository balances to allow a comparison.
5. We confirmed escrow account balances as of August 30, 2013, and agreed those to the escrow agreements. No discrepancies were noted.

6. We were unable to agree the Treasurer's Form 6 Treasury Balance with County Auditor's Treasury balance for August 30, 2013. The County Auditor and County Treasurer have not been reconciled since December 31, 2012:
 - As required by Ohio Revised Code (ORC) section 321.09, the County Treasurer completed a Form 6 spreadsheet daily.
 - The County Treasurer did not, as required by ORC 321.20, deposit the warrants (cancelled checks) with the County Auditor.
 - The County Auditor has not, as required by ORC 321.20, kept an accurate account current with the County Treasurer, showing all moneys paid into the treasury, the amount of such moneys, the time when, by whom, from what source, and to what fund paid, and showing all moneys paid out, the amount of such moneys, the time when, to whom, for what purpose, and from what fund paid, since the December 31, 2012 reconciliation between the County Auditor and County Treasurer which was completed in February 2013.
 - The County Auditor has not, as required by ORC 319.15, on the first business day of each month, prepared in duplicate a statement of the finances of the county for the preceding month and made a comparison with the County Treasurer's balances and filed it with the County Commissioners.
7. 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 August 30, 2013.
8. We confirmed authorized signatories directly with the banks / investment service providers. No exceptions were noted.
9. We confirmed that the Treasurer's Staff is properly using the signature of the new County Treasurer as of Tuesday, September 3, 2013. No exceptions were noted.

Equipment

1. We randomly selected 9 items from the equipment inventory listing updated by the Treasurer as of August 30, 2013, representing equipment assigned to the County Treasurer. We traced the items to the tag number reported on the equipment listing. No exceptions were noted.
2. On August 30, 2013, we randomly selected 14 items from the Treasurer's office and traced the item's tag number to the number assigned to the equipment on the inventory listing. No exceptions were noted.

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.

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

Columbus, Ohio

November 12, 2013

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CLINTON COUNTY

CLINTON 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
DECEMBER 3, 2013