



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Steubenville City School District
Kayla Whitlatch, Treasurer
P.O. Box 139
Steubenville, OH 43952

We have performed the procedures enumerated below as of December 31, 2015, which were agreed to by the addressees, related to the cash and investments in the custody of the Steubenville City School District Treasurer's Office solely to assist you in the transition of the Treasurer. The transition is the responsibility of the present and former officeholder. The agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards 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 those parties specified in this report. 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.

Cash and Investments 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. We agreed investment balances on the reconciliation to month-end statements obtained from the banks.
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 the Budgetary and Payroll Reconciliations to canceled checks, wire transfer payment detail, ACH Bank Transaction Detail and Subsequent month bank statements. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2015.
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, 2015.
6. We confirmed authorized signatories directly with the banks. The signatories that Huntington bank confirmed contained additional signatures other than those the school board authorized in the minute record upon hiring of the new treasurer. The signatories that Sage Point Financial and Wesbanco Bank Inc. confirmed contained the necessary signature the school board authorized in the minute record upon hiring of the new treasurer.

We were not engaged to and did not conduct an examination, 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 other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

February 2, 2016



Dave Yost • Auditor of State

STEUBENVILLE CITY SCHOOL DISTRICT

JEFFERSON 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
MARCH 1, 2016**