



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

Clermont County Engineer  
Clermont County  
Board of County Commissioners  
David L. Painter, President of the Board of County Commissioners  
101 East Main Street  
Batavia, Ohio 45103

We have performed the procedures enumerated below as of June 30, 2019, which were agreed to by the addressees, related to the Cash, Equipment, Non-Payroll and Payroll Disbursements in the custody of the Clermont County Engineer's Office solely to assist you in the transition of the County Engineer. The transition is the responsibility of the present and former officeholder. 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 Reconciliation**

1. We recomputed the County's reconciliation which includes the MVG, Ditch Maintenance and Contract Trust funds as of June 30, 2019 held within the County Pooled Funds.
2. We agreed bank balances on the reconciliation with month end bank statements as of June 30, 2019 for outside held retainage accounts. The County Engineer's office had no outside retainage accounts as of June 30, 2019.
3. We confirmed authorized signatories directly with the bank. The signatories the bank confirmed agreed with those the legislative body authorized as of June 30, 2019. The County Engineer's office had no outside retainage accounts as of June 30, 2019 to confirm authorized signatories for.

### **Equipment**

1. We selected 35 items from the MUNIS capital asset listing for the Engineer's office as of 08/13/2019, representing all assets exceeding \$5,000 assigned to the Clermont County Engineer, and on 07/01/2020, we agreed the items to their location described in the capital asset listing. We found each item in the assigned location.
2. On 07/15/2020, we selected 25 items with a value exceeding \$1,000 from the Clermont County Engineer's office, and agreed the item to the equipment listing from the Fleet Maintenance system. All items we selected agreed to the description and location recorded in the equipment listing.
3. We agreed all equipment items tested in step 1 on the MUNIS capital asset listing to the equipment listing from the Fleet Maintenance system used in step 2. We found no exceptions.

### **Non-Payroll Cash Disbursements**

We selected 50 disbursements from January 1, 2018 to June 30, 2019 from the County ledger for Non-payroll expenditures of the MVG, Ditch Maintenance and Contract Trust funds and determined whether:

- a) The disbursements were for a proper public purpose. We found no exceptions.
- b) The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the MUNIS Expenditure Central system and to the names and amounts on the supporting invoices. We found no exceptions.
- c) The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

### **Payroll Cash Disbursements**

We selected 25 payroll direct deposits from January 1, 2018 to June 30, 2019 from the MVG fund of the County ledger. We compared the hours and pay rate, or salary recorded in the Payroll Detail Check History Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.

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*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on Cash, Equipment, Non-Payroll and Payroll Disbursements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation that the County Engineer of Clermont County's Cash, Equipment, Non-Payroll and Payroll Disbursements in the custody of the former officeholder was properly transitioned to the current officeholder. The transition is the responsibility of the present and former officeholder and is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

August 21, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**CLERMONT COUNTY ENGINEER'S OFFICE**

**CLERMONT COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 9/15/2020**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)