



**HURON COUNTY TREASURER
HURON COUNTY**

AGREED UPON PROCEDURES

AS OF AUGUST 30, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Roland Tkach, Treasurer
16 East Main Street
Norwalk, Ohio 44857-1513

We have performed the procedures enumerated below as of August 30, 2001, which were agreed to by the addressee, solely to assist you in the transition of the Huron County Treasurer's Office. 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. The sufficiency of the procedures is solely the responsibility of the addressee. 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 compared the sum of the cash balances recorded on the Auditor / Treasurer Report and the Summary Fund Report with the cash and investment balances per the Treasurer's Daily Balance Sheet (the "Form 6") for August 31, 2001. We noted no differences between the amounts recorded on the reports.
2. We re-computed the mathematical accuracy of the August 31, 2001, Form 6. We noted no computational errors.
3. We compared the sum of the cash balances and investments recorded on the Treasurer's Form 6 with the cash and investment balances reconciled by the Treasurer's Office as of August 31, 2001. We noted no differences between the amounts recorded on the Form 6 versus the reconciliation.
4. We recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
5. We agreed bank balances on the reconciliation with month end bank statements provided by the Treasurer's Office. We agreed the STAR Ohio investment balances with the month end account statements provided by the Treasurer Office. We agreed the Certificate of Deposit investments with copies of the certificates of deposit provided by the Treasurer Office. We noted one difference in the amounts or description of the asset on the reconciliation versus the statements. The Landfill Bond Escrow Account was carried on the Treasurer's and Auditor's reconciliation even though the account had been closed out in December 2000. Both the Treasurer and Auditor subsequently corrected their records to eliminate this account.

Equipment

1. On September 4, 2001, we traced all items from the December 31, 2000, inventory listing, representing equipment assigned to the Huron County Treasurer's Office, to their location described in the inventory listing. Except for one laptop computer, we found each item in the assigned location. The laptop computer was subsequently located. We also looked for significant items that we felt should have been on the listing but were not. We noted no such items.

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 addressee listed above and is not intended to be and should not be used by anyone else.

Jim Petro
Auditor of State

November 29, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

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HURON COUNTY TREASURER

HURON 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 27, 2001**