



Mary Taylor, CPA
Auditor of State

MORGAN COUNTY TREASURER TRANSFER OF ACCOUNTABILITY
MORGAN COUNTY

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Rebecca Foster, Morgan County Treasurer
Board of County Commissioners, Morgan County
155 East Main Street, Room 153
McConnelsville, Ohio 43756

We have performed the procedures enumerated below as of August 31, 2007, which were agreed to by the addressees, solely to assist you in the transition of the County 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. 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. 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 applicable bank and/or investment advisor.
3. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
4. We agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips or other supporting documentation. We determined that the dates on those documents support that those items were proper reconciling items at August 31, 2007.

We were not engaged to and did not audit cash or 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.

Morgan County Treasurer
Morgan County
Independent Accountants' Report on Applying Agreed-Upon Procedures

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 "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

September 28, 2007



Mary Taylor, CPA
Auditor of State

MORGAN COUNTY TREASURER OF ACCOUNTABILITY

MORGAN 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
NOVEMBER 8, 2007**