



Mary Taylor, CPA
Auditor of State

**BROWN COUNTY TREASURER
BROWN COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Brown County Treasurer
Brown County Commissioners
Brown County
800 Mount Orab Pike
Georgetown, Ohio 45121

We have performed the procedures enumerated below as of May 29, 2009, which were agreed to by the Brown County Commissioners and the Brown County Treasurer, related to the cash, investments and equipment in the custody of the Brown County Treasurer's Office solely to assist you in the transition of the Brown 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 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 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 May 29, 2009. We noted no differences between the amounts recorded on the reports.
2. We re-computed the mathematical accuracy of the May 29, 2009, 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 investments balances reconciled by the Treasurer's Office as of May 29, 2009. We noted no differences between the amounts recorded on the Form 6 versus the reconciliation.
4. We recomputed the mathematical accuracy of the reconciliation described in step 3 above. We noted no computational errors.
5. We agreed bank balances on the reconciliation with May 29, 2009 bank statements (online) provided by the Treasurer's Office. We agreed the Star Ohio investment balances with the online statement provided by the Treasurer's Office. We agreed the Certificate of Deposit investments with copies of the certificates of deposit provided by the Treasurer's Office. We noted no differences.

Equipment

1. On May 29, 2009, we haphazardly selected five items from the December 31, 2008 annual inventory listing of the County Treasurer, representing equipment assigned to the Brown County Treasurer's Office recorded at a value exceeding \$250, to their location described in the 2008 report and fixed assets report by department, category, and location. We found each item in the assigned location.

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

Mary Taylor, CPA
Auditor of State

May 29, 2009



Mary Taylor, CPA
Auditor of State

BROWN COUNTY TREASURER

BROWN 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
JULY 23, 2009**