



**CLEARVIEW LOCAL SCHOOL DISTRICT
LORAIN COUNTY**

AGREED-UPON PROCEDURES REPORT

FOR PERIOD ENDED FEBRUARY 28, 2013



Dave Yost • Auditor of State

CLEARVIEW LOCAL SCHOOL DISTRICT
LORAIN COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Sean Nuccio, Treasurer
Clearview Local School District
4700 Broadway Avenue
Lorain, Ohio 44052

We have performed the procedures enumerated below as of February 28, 2013, which were agreed to by the addressees, related to the cash and investments in the custody of the Clearview Local School District solely to assist you in the transition of the office of the 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 recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
2. We confirmed the bank balances on the reconciliation with month end bank statements. We confirmed investment balances on the reconciliation to month-end statements obtained from the banks. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
3. We agreed reconciling items appearing on that reconciliation to canceled checks or deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at February 28, 2013.

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

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 "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

April 5, 2013



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CLEARVIEW LOCAL SCHOOL DISTRICT

LORAIN 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
APRIL 23, 2013