



**TREASURER
JACKSON COUNTY**

TRANSFER OF ACCOUNTABILITY

AS OF AUGUST 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

TREASURER TRANSFER OF ACCOUNTABILITY
JACKSON COUNTY

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OFFICE OF THE AUDITOR**

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Treasurer and Board of County Commissioners
Jackson County
226 Main Street
Jackson, Ohio 45640

We have performed the procedures enumerated below as of August 31, 2001, which were agreed to by the addressees, solely to assist you in the transition 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. 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 County's Daily Statement of County Treasurer with the cash and investment balances reconciled by Tim Coll, Jackson County Treasurer, as of July 31, 2001. We noted no differences between the amounts recorded on the report versus the reconciliation.
2. We recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
3. 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 Treasurer. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
4. We agreed reconciling items in excess of \$500 appearing on that reconciliation to supporting documentation. We determined that the dates on those documents support that those items were proper reconciling items at July 31, 2001.
5. We performed a count of cash on hand in the Jackson County Treasurer's office at the end of business on August 31, 2001 and agreed this amount to the Daily Statement of County Treasurer.

Equipment

1. We selected 11 items from the equipment listing dated January 8, 2001, representing equipment assigned to the Treasurer, recorded at a value exceeding \$500.
2. On August 31, 2001, we traced the items to their location described in the equipment listing. We found each item in the assigned location.

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.

Treasurer
Jackson County
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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.

Jim Petro
Auditor of State

September 14, 2001



STATE OF OHIO
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JACKSON COUNTY TREASURER TRANSFER OF ACCOUNTABILITY

JACKSON 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
OCTOBER 4, 2001