



**Auditor of State  
Betty Montgomery**



HAMILTON COUNTY CLERK OF COURTS  
HAMILTON COUNTY

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Wayne F. Wilke, Hamilton County Probate Judge  
Honorable James C. Cissell, Hamilton County Clerk of Courts  
Hamilton County  
1000 Main Street  
Cincinnati, Ohio 45202

We have performed the procedures enumerated below as of January 31, 2003 and February 28, 2003, which were agreed to by the addressees, solely to assist you in the transition of the Clerk of Courts and Probate Court. 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 Hamilton County's Control Total Balance Reports with the cash and investment balances reconciled by the staff of the Hamilton County Clerk of Courts and Probate Court as of January 31, 2003 and February 28, 2003. We noted no differences between the amounts recorded on the report versus the reconciliation.
2. We recomputed the mathematical accuracy of the reconciliations. We noted no computational errors.
3. We agreed bank balances on the reconciliations with month end bank statements. We agreed investment balances on the reconciliation to month-end statements obtained from the bank. We noted no differences in the amounts or description of the assets on the reconciliation versus the statements.
4. We agreed reconciling items in excess of \$10,000 and used random sampling techniques to select 106 items less than \$10,000 appearing on the reconciliations to subsequent bank statements, deposit slips or other supporting documentation. We determined that the dates on those documents support that those items were proper reconciling items at January 31, 2003 and February 28, 2003.
5. We observed the counting of cash on hand and cash collections at the Clerk of Court's office at the County Justice Center on February 10, 2003 at 7:00 AM. These collections totaled \$109,387.50 and were traced to the bank statement for the aforementioned date.

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.

Hamilton County Clerk of Courts  
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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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

August 12, 2003



**Auditor of State  
Betty Montgomery**

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**HAMILTON COUNTY CLERK OF COURTS**

**HAMILTON 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  
SEPTEMBER 9, 2003**