



**Auditor of State
Betty Montgomery**

VILLAGE OF BETHEL
CLERMONT COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Village Council
Tina Thomas, Clerk/Treasurer
Village of Bethel
Clermont County
120 North Main Street
Bethel, Ohio 45106

To Village Council:

We have performed the procedures enumerated below as of January 31, 2004, February 29, 2004, and March 31, 2004, which were agreed to by the addressees, solely to assist you in the transition of the Clerk/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 Reconciliation

1. We compared the sum of the cash balances recorded on the Village of Bethel's Fund Balance Reports with the cash balances reconciled by Tina Thomas for the Village of Bethel as of January 31, 2004, February 29, 2004, and March 31, 2004. We noted the Village investments carrying value was overstated by \$8,000. The Clerk/Treasurer adjusted the Village records on September 10, 2004. We also noted the reconciliations did not include the Burke Trust fund.
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 investment month end statements. We noted the Village investments carrying value was overstated by \$8,000. The Clerk/Treasurer adjusted the Village records on September 10, 2004.
4. We agreed reconciling items appearing on the reconciliations to canceled checks, deposit slips, or other supporting documentation. We determined through a review of dates on those documents that the reconciling items at January 31, 2004, February 29, 2004, and March 31, 2004 were valid.

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 "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 10, 2004



**Auditor of State
Betty Montgomery**

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VILLAGE OF BETHEL

CLERMONT 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 4, 2004**