



**Auditor of State  
Betty Montgomery**



VILLAGE OF BOWERSTON  
HARRISON COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

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## **Auditor of State Betty Montgomery**

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

Renee E. Beem, Clerk/Treasurer  
Village Council  
Village of Bowerston, Harrison County  
205 Water Alley  
P.O. Box 2  
Bowerston, Ohio 44695

We have performed the procedures enumerated below as of March 31, 2004, which were agreed to by the addressees, solely to assist you in the transition of the Village 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's Cash Journal with the cash balances reconciled by Renee E. Beem for the Village as of March 31, 2004. 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 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 \$526 appearing on that reconciliation to canceled checks. We determined that the dates on those documents support that those items were proper reconciling items at March 31, 2004.
5. We confirmed collateral pledged at the applicable banking institutions and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of March 31, 2004.
6. We confirmed authorized signatories directly with the bank.

We were not engaged to and did not audit cash, the objective of which would be the expression of an opinion on cash. 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.

Village of Bowerston  
Harrison County  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
Page 2

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

May 12, 2004



**Auditor of State  
Betty Montgomery**

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Columbus, Ohio 43216-1140  
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800-282-0370  
Facsimile 614-466-4490

**VILLAGE OF BOWERSTON**

**HARRISON 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  
JUNE 22, 2004**