



Mary Taylor, CPA  
Auditor of State



**BUCKEYE LOCAL SCHOOL DISTRICT  
ASHTABULA COUNTY**

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# Mary Taylor, CPA

## Auditor of State

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

Sherry Hamilton, Treasurer  
Buckeye Local School District  
Board of Education  
3436 Edgewood Drive  
Ashtabula, Ohio 44004

We have performed the procedures enumerated below as of September 22, 2006, which were agreed to by the addressees, solely to assist you in the transition of the Treasurer's office. 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 recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
2. We agreed bank balances on the reconciliation with September 22, 2006 bank statements. We agreed investment balances on the reconciliation to September 22, 2006 statements obtained from the investment advisor.
3. 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 \$100 appearing on that reconciliation to canceled checks, deposit slips or to un-posted deposits, investment transfer and expenditures. We determined that the dates on those documents support that those items were proper reconciling items at September 22, 2006.
5. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the legislative body authorized in Resolution 186.06.

### **Equipment**

1. We haphazardly selected 10 items from the equipment listing dated September 22, 2006, representing equipment assigned to Treasurer, recorded at a value exceeding \$500.
2. On September 22, 2006, we traced the items to their location described in the equipment listing. We found each item in the assigned location.
3. On September 22, 2006, we haphazardly selected 10 items with a value exceeding \$500 from the Treasurer's office, and traced the item to the equipment listing. All items we selected agreed to the description and location recorded in the equipment listing dated September 22, 2006.

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.

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.



**Mary Taylor, CPA**  
Auditor of State

January 8, 2007



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**BUCKEYE LOCAL SCHOOL DISTRICT**

**ASHTABULA 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  
FEBRUARY 6, 2007**