



Mary Taylor, CPA
Auditor of State

SOUTHERN OHIO EDUCATIONAL SERVICE CENTER
CLINTON COUNTY

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Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

April 28, 2008

Southern Ohio Educational Service Center
Clinton County
3321 Airborne Road
Wilmington, Ohio 45107

We have performed the procedures enumerated below as of November 30, 2007, which were agreed to by the addressee, 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 recomputed the mathematical accuracy of the reconciliation. We noted no computational errors.
2. 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 investment advisor. We noted no differences in the amounts on the reconciliation versus the statements.
3. We agreed all reconciling items appearing on that reconciliation to canceled checks and receipts. We determined that the dates on those documents support that those items were proper reconciling items at November 30, 2007. Checks 63253, 63278, 63279 were issued on 11/29/2006 for \$4,173 each and were still outstanding at the time procedures were completed.
4. 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 November 30, 2007.
5. We confirmed authorized signatories directly with the banks. The signatory the bank confirmed agreed with those the legislative body authorized.

Equipment

1. We haphazardly selected items from the equipment listing dated November 30, 2007, representing equipment assigned to the Treasurer. On February 7, 2007, we traced the items to their location described in the equipment listing. We found each item in the assigned location except for a computer that had been reassigned. Alleyn Unversaw, Treasurer, indicated to us that the computer has been assigned to Bonnie Hankey, a parent mentor.

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.

Corporate Centre of Blue Ash / 11117 Kenwood Rd. / Blue Ash, OH 45242
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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 "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

April 28, 2008



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Auditor of State

SOUTHERN OHIO EDUCATIONAL SERVICE CENTER

CLINTON 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
MAY 13, 2008**