



Dave Yost • Auditor of State

**MAGISTRATE
BELMONT COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Kathy Curfman, *Magistrate's Administrative Assistant*
Court of Common Pleas Court
101 West Main Street
St. Clairsville, Ohio 43950

We have performed the procedures enumerated below as of and for the period January 1, 2012 through October 19, 2012, which were agreed to by the addressee, related to the receipts, equipment and severance payment in the custody of the Magistrate's Office solely to assist you in the transition of the Magistrate's Administrative Assistant. 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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the addressee. 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:

Intergovernmental and Other Confirmable Cash Receipts

We selected all receipts paid by the Belmont County Department of Jobs and Family Services (JFS), as recorded in the Belmont County Auditor Vendor Report from January 1, 2012 through October 19, 2012.

- a. We compared the amounts from the Belmont County Auditor Vendor Report to the amounts recorded in the County Auditor's Receipt Ledger. *We found no exceptions.*
- b. We determined whether these receipts were allocated to the proper fund(s). *We found no exceptions.*
- c. We determined whether the receipts were recorded in the proper year. *We found no exceptions.*

Equipment

We selected all items from the Belmont County Auditor's equipment listing dated November 7, 2012 and the 2012 Inventory Listing from the Magistrate's Office, representing equipment assigned to the Magistrate's Administrative Assistant and physically inspected that equipment is in the assigned location. *We found no exceptions.*

Leave Balances

We recomputed the termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Belmont County Auditor's Check History Report for pay period ending December 21, 2012:

- a. Accumulated leave records maintained by Paula Houston, Court Administrator
- b. The employee's pay rate in effect as of the termination date
- c. The County's payout policy.

We found no exceptions.

We were not engaged to and did not audit receipts, equipment or leave balances, the objective of which would be the expression of an opinion on receipts, equipment or leave balances. 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

December 21, 2012



Dave Yost • Auditor of State

BELMONT COUNTY MAGISTRATE

BELMONT 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
JANUARY 3, 2013**