



Dave Yost • Auditor of State

JUVENILE AND PROBATE COURT
BELMONT COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Juvenile and Probate Court
Belmont County
Judge Albert E. Davies
101 West Main Street
St. Clairsville, Ohio 43947

We have performed the procedures enumerated below as of July 31, 2018, which were agreed to by the addressees, related to the cash, vehicle and weapon inventory, payroll and receipts in the custody of the Belmont County Juvenile and Probate Court Office solely to assist you in the transition of the Juvenile and Probate Court in Belmont County. The transition is the responsibility of the present and former officeholder. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. 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.

Cash

1. We recomputed the mathematical accuracy of the bank reconciliations of the Juvenile and Probate Court as of July 31, 2018. We found no computational errors.
2. We agreed bank balances on the Juvenile and Probate Courts reconciliations with July 31, 2018 bank statements. The amounts agreed.
3. We agreed reconciling items appearing on the reconciliations to supporting documentation, if applicable. The dates on those documents support that those items were proper reconciling items at July 31, 2018.
4. We confirmed the July 31, 2018 bank accounts depository balance for the Juvenile and Probate Courts with the Court's financial institution. We found no exceptions.
5. We confirmed authorized signatories directly with the bank. We found no exceptions.

Vehicle and Weapon Inventory

We selected all items from the vehicle and weapon inventory listing dated July 31, 2018, representing inventory assigned to employees, and traced the items to their location described in the listing. We found each item in the assigned location.

Payroll

We haphazardly selected one payroll check for all employees from January 1, 2018 to July 31, 2018 from the Payroll Transmittal Report and:

- a. We compared the hours and pay rate, or salary recorded, to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
- b. We inspected the fund and account code(s) to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employee's personnel files. We found no exceptions.

Receipts

We haphazardly selected ten receipts from January 1, 2018 through July 31, 2018 recorded in the Courtview Report and:

- a. We agreed the receipt amount to the amount recorded in the Belmont County Transaction History Report. The amounts agreed.
- b. We inspected the Belmont County Transaction History Report to determine the receipt was posted to the proper fund(s) and was recorded in the proper period. We found no exceptions.

The agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on cash, vehicle and weapon inventory, payroll, and receipts. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is to provide assistance in the evaluation that the Belmont County Juvenile and Probate Court's cash, vehicle and weapon inventory, payroll and receipts in the custody of the former officeholder was properly transitioned to the current officeholder and this report is not suitable for any other purpose. The transition is the responsibility of the present and former officeholder.



Dave Yost
Auditor of State
Columbus, Ohio

August 23, 2018



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BELMONT COUNTY JUVENILE COURT

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
SEPTEMBER, 6 2018**