



**FRANKLIN COUNTY
COUNTY AUDITOR'S OFFICE**

AGREED-UPON PROCEDURES

AS OF MARCH 8, 2019

OHIO AUDITOR OF STATE KEITH FABER



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Franklin County
Honorable Clarence E. Mingo, II, Outgoing County Auditor
373 South High Street, 21st floor
Columbus, Ohio 43215-6310

We have performed the procedures enumerated below as of March 8, 2019, which were agreed to by the addressees, related to the cash and investment reconciliations of the Auditor and Treasurer, Data Center reconciliations and cash on hand change funds in the custody of the Franklin County Auditor's Office solely to assist you in the transition of the County Auditor. The transition is the responsibility of those parties specified in this report. 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 and Investments Reconciliation of the Auditor and Treasurer

The following steps were completed for the dates of December 31, 2018, January 31, 2019 and February 28, 2019:

1. We recomputed the mathematical accuracy of the reconciliation. We found 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 found no exceptions.
3. We compared the County Treasurer's daily Form 06 month-end report to trial balance month-end reports. We found no exceptions.
4. We compared the Treasurer's month-end trial balance reports to the beginning trial balance reports. We found no exceptions.
5. We compared the month-end trial balance reports to the Treasurer's balance on the Form 07. We found no exceptions.
6. We compared the Auditor's account summary trial balance month-end to the Form 07. We found no exceptions.
7. We compared the Auditor's adjusted balances to the Treasurer balance on the Form 7 and traced any difference's to items held in suspense. We found no exceptions.
8. We confirmed the Form 7 has been signed by both the Treasurer and Auditor, or their respective designee. We found no exceptions.

Cash and Investments Reconciliation of the Auditor and Treasurer (Continued)

9. We agreed reconciling items in excess of \$100,000 appearing on that reconciliation to canceled checks and deposits in transits. We found no exceptions.

Data Center Reconciliation

1. We recomputed the mathematical accuracy of the budget report at January 31, 2019 and February 28, 2019. We found no computational errors.
2. We agreed the balances from step 1 to the detailed account trial balance and the detailed account summary at January 31, 2019 and February 28, 2019. We found no exceptions.

Cash on Hand Change Funds

1. We recounted the cash held on hand for consumer service licensing, rabies clinics/auditor's sale, transfer and conveyance, and the map room. Recounts agreed to amounts approved and designated per county ordinance as cash held on hand. 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 and investment reconciliations of the Auditor and Treasurer, Data Center reconciliations and cash on hand change funds. 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 County Auditor of Franklin County's cash and investment transaction documentation, Data Center information and cash on hand change funds in the custody of the former officeholder was properly transitioned to the current officeholder. The transition is the responsibility of the present and former officeholder and is not suitable for any other purpose



Keith Faber
Auditor of State

Columbus, Ohio

April 9, 2019

OHIO AUDITOR OF STATE KEITH FABER



FRANKLIN COUNTY AUDITOR'S OFFICE

FRANKLIN 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 9, 2019**